EL DORADO CITY COMMISSION – REGULAR MEETING AGENDA
CITY HALL – 220 E. FIRST AVENUE
August 21, 2017 – 6:30 PM

1. **Call to Order**
2. **Roll Call**
3. **Invocation – Corey Landreth, Real Life Church**
4. **Pledge of Allegiance**

Proclamations and Recognition

5. Swearing in and Badge Pinning of Fire Chief Joe Haag

Personal Appearances. Personal appearances are opportunities for organizations or citizens to make special presentations before the City Commission. Such appearances are scheduled in advance of the meeting by calling City Clerk Tabitha Sharp at (316) 321-9100 by 5:00 pm the Tuesday preceding the meeting. Presentations are limited to five minutes. Any presentation is for information purposes only; no action will be taken.

6. None

7. **Public Comments.** Persons who wish to address the City Commission regarding items not on the agenda and that are under the jurisdiction of the City Commission may do so when called upon the Mayor. Comments on personnel matters and matters pending in court are not permitted. Speakers are limited to three minutes. Any presentation is for information purposes only; no action will be taken.

Consent Agenda *(Consent agenda items will be acted on by one motion unless a majority of the City Commission votes to remove an item for discussion and separate action.)*

8. Meeting Minutes: August 7, 2017 City Commission Minutes and July 12 and August 16, 2017 Special City Commission Minutes.

9. Approval of Resolution No. 2848, a Resolution allowing the temporary sale of alcoholic liquor for Oktoberfest.

10. Appointment of Advisory Board Members:

  a. Kelly Tetrick – Planning Commission for a term to expire May 1, 2019

Old Business

11. None

New Business

12. Application to Rezone in the Griler Addition
13. 2018 Budget Public Hearing
14. Financial Policy Adoption
15. Approval of MIH Parameters
16. Conflict of Interest Policy for ESG Grant

Reports

17. City Commission and Advisory Board Updates
18. City Manager

Executive Session

19. Attorney Client Privilege

a. Commissioner ___________ moved to recess into executive session pursuant to the attorney client privilege exception under K.S.A. 75-4319b)(2), to discuss pending legal matters and to reconvene the regularly scheduled meeting at ____ p.m. in the City Commission Room.
b. Commissioner ___________ seconded the motion.

Adjournment

20. Consideration of a motion to adjourn the August 21, 2017 regular meeting

PUBLIC COMMENT POLICY:

Citizens are encouraged to address the City Commission during regularly scheduled meetings. This policy is intended to provide some guidelines to ensure that all El Dorado citizens have a chance to address the Commission.

1. Each citizen will state their name and address before making comments.
2. There are no residency requirements.
3. Each citizen will have 3 minutes to present his or her comments.
4. An extension of time, if necessary, may be approved but must be by a majority of the City Commission.
5. Comments or questions will be directed only to the City Commission.
6. Citizens will follow the decorum policy.
7. Debate or argument between parties in the audience will not be allowed.
8. Certain legal issues may not be discussed. (Examples include but are not limited to personnel issues, lawsuits, etc.)
9. Violation of this public comment policy will result in the citizen being directed to cease or resume sitting.

Approved by the Commission this 2nd day of May 2005.

The Mayor opened the floor for Public Comments.

EL DORADO CITY SPECIAL COMMISSION MEETING July 12, 2017

The El Dorado City Commission met in special session on July 12, 2017 at 4:00 pm at City Hall with the following present: Mayor Vince Haines, Commissioner Chase Locke, Commissioner Gregg Lewis, Commissioner Nick Badwey, Commissioner Kendra Wilkinson, City Manager David Dillner, Finance Director Tammy Schaffer, City Engineer Scott Rickard and City Clerk Tabitha Sharp.

VISITORS

Kevin Wishart	220 E 1st	El Dorado, KS
Linda Jolly	El Dorado Inc.	El Dorado, KS
Brad Meyer	220 E 1st	El Dorado, KS
Matt Guthrie		El Dorado, KS
Curt Zieman	220 E 1st	El Dorado, KS
Kurt Bookout	220 E 1st	El Dorado, KS
Susie Carson	El Dorado Chamber	El Dorado, KS
Emily Connell	El Dorado Main Street	El Dorado, KS
Jean Plummer	El Dorado Main Street	El Dorado, KS
Linda Baines	El Dorado Main Street	El Dorado, KS
Marlene Avery	Municipal Band	El Dorado, KS
Barbara Templin	Municipal Band	El Dorado, KS
Lonnie Currier	El Dorado Inc.	El Dorado, KS
Ed Gard	El Dorado Inc.	El Dorado, KS

CALL TO ORDER

Mayor Vince Haines called the July 12, 2017 Special City Commission meeting to order at 4:00 p.m.

UPCOMING AGENDA ITEMS

City Manager David Dillner reviewed the items that would be placed on the next agenda.

ADVISORY BOARD APPLICATION

The City Commission reviewed an application from Philip Solorio for the Parks and Recreation Advisory Board.

FINANCIAL POLICIES

City Manager David Dillner reviewed the proposed financial policies.

READINESS TO SERVE FEES

Staff provided the City Commission with a new option for readiness to serve fees. This option takes into consideration the change in the debt policy.

2018 BUDGET

City Manager David Dillner asked the City Commission for direction on the proposed 2018 Budget for the general fund.

Partner agencies discussed their budget requests with Commission.

REPORTS

CITY COMMISSION

None.

CITY MANAGER

None.

ADJOURNMENT

Commissioner Nick Badwey moved to adjourn the meeting at 6:55 p.m.

Commissioner Gregg Lewis seconded the motion.

Motion carried 5 – 0.

______________________________ ______________________________

City Clerk Tabitha D. Sharp Mayor Vince Haines

EL DORADO CITY COMMISSION MEETING **August 7, 2017**

The El Dorado City Commission met in a regular session on August 7, 2017 at 6:30 p.m. in the Commission Room with the following present: Mayor Vince Haines, Commissioner Chase Locke, Commissioner Gregg Lewis, Commissioner Nick Badwey, Commissioner Kendra Wilkinson, City Attorney Ashlyn Lindskog, and City Manager David Dillner. Absent: City Engineer Scott Rickard and City Clerk Tabitha Sharp.

VISITORS

Kim Bell	Gilmore Bell PC	Wichita, KS
Matt Guthrie	811 W Central	El Dorado, KS
Casey Tillman	SCKEDD	Wichita, KS
Linda Jolly	El Dorado Inc.	El Dorado, KS
Kurt Bookout	220 E 1st	El Dorado, KS
Curt Zieman	220 E 1st	El Dorado, KS
Jason Patty	220 E 1st	El Dorado, KS
Pat Fountain	220 E 1st	El Dorado, KS
John Thompson	220 E 1st	El Dorado, KS

CALL TO ORDER

Mayor Vince Haines called the August 7, 2017 meeting to order.

INVOCATION

Reverend Mark Somerville opened the meeting with prayer.

PLEDGE OF ALLEGIANCE

The City Commission led the Pledge of Allegiance.

PERSONAL APPEARANCE

Police Chief Curt Zieman presented the Life Saving Award to Sergeant John Thompson and Officer Drew Thorntonberry.

Public Utilities Director Kurt Bookout stated that Jason Patty and Pat Fountain of the Wastewater Treatment Plant received the innovation award from the Kansas Water Environment Association.

PUBLIC COMMENT

Mayor Vince Haines opened the floor for public comment.

There were none.

CONSENT AGENDA

Approval of the City Commission minutes from July 18, 2017 and July 26, 2017 Special City Commission Minutes.

Approval of Appropriation Ordinance No. 07-17 in the amount of $1,174,599.

Appointment of Youth Commission Members for the 2017-2018 school year.

Commissioner Gregg Lewis moved to approve the consent agenda as presented.

Commissioner Chase Locke seconded the motion.

Motion carried 5 – 0.

OLD BUSINESS

There was no old business.

NEW BUSINESS

CREATION OF THE RED COACH INN COMMUNITY IMPROVEMENT DISTRICT

Kim Bell, Gilmore Bell P.C., stated that the City Commission set a public hearing for this evening regarding the creation of a community improvement district. She stated that after the public hearing is held, they will consider an ordinance creating the community improvement district. She stated that the CID will be in place as long as it takes to reimburse the construction costs or for 22 years. Each customer in the district will pay an extra two percent sales tax which will be paid to the property owner in order to help fund the improvements.

Mayor Vince Haines opened the public hearing.

There were no comments.

Commissioner Chase Locke moved that Ordinance No. G-1258, an Ordinance authorizing the creation of the Red Coach Inn Community Improvement District in the City of El Dorado, Kansas; authorizing the reimbursement of certain economic development project costs incurred within said district; authorizing the imposition of a community improvement sales tax to be collected within said district; and authorizing the execution of a development agreement relating to said district.

Commissioner Gregg Lewis seconded the motion.

Roll Call Vote

Position No. 4	Commissioner Kendra Wilkinson	Yes
	Mayor Vince Haines	Yes
Position No. 1	Commissioner Chase Locke	Yes
Position No. 2	Commissioner Gregg Lewis	Yes
Position No. 3	Commissioner Nick Badwey	Yes

PUBLIC HEARING FOR THE ISSUANCE OF TAXABLE REVENUE BONDS – BG PRODUCTS

Mayor Vince Haines stated that he had a conflict of interest with this issue and so he would be abstaining from the conversation.

Kim Bell, Gilmore Bell P.C., stated that BG Products has requested the issuance of taxable revenue bonds in the amount of $24,220,000 at 100% for ten years. She stated that a public hearing must be held and a Resolution of Intent to issue the bonds must be passed. She stated that the bonds are not issued until the contract has been completed.

Ms. Bell stated that the abatement will begin when the project is completed so that they receive the full benefit.

Commissioner Nick Badwey asked if this was for the whole property.

Ms. Bell stated that this will only be for the next construction.

Vice Mayor Chase Locke thanked BG Products for continuing to invest in the community.

Vice Mayor Chase Locke opened the public hearing.

There were no comments.

Commissioner Kendra Wilkinson moved that Resolution No. 2846, a Resolution determining the advisability of issuing taxable revenue bonds for the purpose of financing the acquisition, construction, renovation and equipping of a manufacturing and distribution facility located in said city; and authorizing the execution of related documents.

Commissioner Nick Badwey seconded the motion.

Motion carried 4 – 0.

RESOLUTION TO APPLY FOR A CDBG HOUSING GRANT

Casey Tillman, SCKEDD, stated that the City of El Dorado is applying for a grant to assist with revitalizing eleven homes and three residential demolitions. He stated that these homes would be from Gordy to Emporia and 3rd to Main. He stated that the grant request is for $300,000.

Mayor Vince Haines opened the public hearing.

There were no comments.

Commissioner Nick Badwey moved that Resolution No. 2847, a resolution certifying legal authority to apply for the 2018 Kansas Small Cities Community Development Block Grant Program from the Kansas Department of Commerce and authorizing the Mayor to sign and submit such an application.

Commissioner Kendra Wilkinson seconded the motion.

Motion carried 5 – 0.

STANDARD TRAFFIC ORDINANCE AND UNIFORM PUBLIC OFFENSE CODE

Police Chief Curt Zieman reviewed the changes in the Standard Traffic Ordinance and Uniform Public Offense Code.

Motion 1

Commissioner Kendra Wilkinson moved that Ordinance No. G-1259, an Ordinance amending Section 10.04.010 of the El Dorado Municipal Code pertaining to traffic and referencing the "Standard Traffic Ordinance" for Kansas Cities, Edition 2017, be passed and approved.

Commissioner Chase Locke seconded the motion.

Roll Call Vote

	Mayor Vince Haines	Yes
Position No. 1	Commissioner Chase Locke	Yes
Position No. 2	Commissioner Gregg Lewis	Yes
Position No. 3	Commissioner Nick Badwey	Yes
Position No. 4	Commissioner Kendra Wilkinson	Yes

Motion 2

Commissioner Nick Badwey moved that Ordinance No. G-1260, an Ordinance amending Section 9.04.010 of the El Dorado Municipal Code pertaining to traffic and referencing the "Uniform Public Offense Code" for Kansas Cities, Edition 2017, be passed and approved.

Commissioner Kendra Wilkinson seconded the motion

Roll Call Vote

Position No. 1	Commissioner Chase Locke	Yes
Position No. 2	Commissioner Gregg Lewis	Yes
Position No. 3	Commissioner Nick Badwey	Yes
Position No. 4	Commissioner Kendra Wilkinson	Yes
	Mayor Vince Haines	Yes

REPORTS

CITY COMMISSION

Commissioner Kendra Wilkinson stated that crews are doing some work at the airport. She stated that we will be doing some more drainage and asphalt work with the grant just received. She stated that on August 19, 2017 at 8 a.m. the airport will hold their annual fly-in with breakfast and plane rides.

Commissioner Wilkinson stated that the vandalism at the pool has caused it to be closed for two days. She stated that if anyone knew who had caused the vandalism, they should call the Police Department or Crime Stoppers because it is costing the city money.

Commissioner Nick Badwey asked if there had been leads on any of the vandalism.

Police Chief Curt Zieman stated that there had been a lead, but it has not yet panned out.

Commissioner Chase Locke thanked the CVB, Parks and Recreation, Public Works, Police and Fire who all helped with the events over the last few weekends and kept them going. He stated that all of the events were pretty great.

Mayor Vince Haines also thanked everyone who helped with the events of the last few weeks.

Mayor Haines stated that REAP should be contacting the city in regards to their work plan. He stated that he has also been selected for the city-to-city tour. He stated that he would miss the second September meeting for that event.

Mayor Haines requested a discussion on community image in the near future so that we can continue to ride the wave of good events.

City Manager David Dillner stated that we will not see the figures for sales tax and guest tax for at least two months.

Commissioner Locke encouraged staff to go ahead and start getting the message out for large events for next year.

Commissioner Wilkinson asked staff to notify the paper on the Disc Golf Opening.

Mayor Haines asked staff to look into signage as well.

CITY MANAGER'S REPORT

City Manager David Dillner stated that the compost site has been closed for almost two weeks while staff fixed the possible fire dangers. He stated that they anticipate it will open again early next week.

City Manager Dillner stated that they have been able to test the pool water, there were no harmful chemicals found and so they believe it will be open tomorrow. He stated that staff have worked very hard to clean it up and commended them for their efforts.

City Manager Dillner stated that Parks and Recreation is accepting registrations to play youth soccer, volleyball and flag football. He stated that they also need coaches for these teams, volunteers should contact City Hall.

City Manager Dillner stated that interviews were done for the Fire Chief position and he hoped to make an announcement by the end of the week.

City Manager Dillner stated that Public Utilities has begun the free chlorine treatments, they are expected to go for four weeks. He stated that this helps the city to meet State requirements for water quality. He stated that the water is not harmful for drinking.

City Manager Dillner stated that the Parks and Recreation Master Plan Task Force met and looked at two options for the proposed aquatic center. The consultant will be publishing a survey to the public in early September so that we may get input from the public. He stated that following the input, the engineer will work with staff to create a site plan.

City Manager Dillner stated that he just received a note stating that the compost site is open ahead of schedule and citizens are free to use it anytime.

ADJOURNMENT

Commissioner Chase Locke moved to adjourn the meeting at 7:16 p.m.

Commissioner Nick Badwey seconded the motion.

Motion carried 5 – 0.

______________________________ ______________________________

City Clerk Tabitha D. Sharp Mayor Vince Haines

EL DORADO CITY SPECIAL COMMISSION MEETING August 16, 2017

The El Dorado City Commission met in special session on August 16, 2017 at 4:00 pm at City Hall with the following present: Mayor Vince Haines, Commissioner Chase Locke (arrived 5:30 p.m.), Commissioner Gregg Lewis, Commissioner Nick Badwey, Commissioner Kendra Wilkinson, City Manager David Dillner, Finance Director Tammy Schaffer, City Engineer Scott Rickard and City Clerk Tabitha Sharp.

VISITORS

Susie Carson	El Dorado Chamber	El Dorado, KS
Linda Jolly	El Dorado Inc.	El Dorado, KS
Emily Connell	El Dorado Main Street	El Dorado, KS
Matt Guthrie		El Dorado, KS
Curt Zieman	220 E 1st	El Dorado, KS

CALL TO ORDER

Mayor Vince Haines called the August 16, 2017 Special City Commission meeting to order at 4:00 p.m.

UPCOMING AGENDA ITEMS

City Manager David Dillner reviewed the items that would be placed on the next agenda. The City Commission asked that the Consumption District item be removed for further review.

2018 BUDGET DISCUSSION

City Manager David Dillner reviewed the options for increasing or leaving the mill levy the same.

Commissioner Nick Badwey requested that the building demolition funds be put back in the budget.

The Commission stated that they would come to a decision on the mill levy on Monday.

DOWNTOWN CORE DEVELOPMENT DISTRICT

Mayor Vince Haines requested a charrette process in order to obtain direction for the development of downtown.

Staff stated that they would begin work on it.

SALARY SCHEDULE DISCUSSION

Police Chief Curt Zieman requested a salary increase for his officers.

The City Commission directed staff to do a salary survey.

ADVISORY BOARD APPLICATIONS

The City Commission reviewed advisory board applications for the Planning Commission.

REPORTS

CITY COMMISSION

None.

CITY MANAGER

City Manager David Dillner stated that the Fly-in at the airport was Saturday from 8 to 11 a.m. and the Disc Golf Grand Opening was also Saturday at 10:45 a.m. with a tournament following.

ADJOURNMENT

Commissioner Chase Locke moved to adjourn the meeting at 6:20 p.m.

Commissioner Nick Badwey seconded the motion.

Motion carried 5 – 0.

City Clerk Tabitha D. Sharp	Mayor Vince Haines

RESOLUTION NO. 2848

A RESOLUTION TEMPORARILY EXEMPTING CERTAIN PORTIONS OF THE CITY OF EL DORADO, KANSAS FROM THE PROHIBITIONS ON THE DRINKING OR CONSUMPTION OF ALCOHOLIC LIQUOR AND/OR CEREAL MALT BEVERAGE WITHIN THE CORPORATE LIMITS OF THE CITY OF EL DORADO, KANSAS

WHEREAS, Dilly Deli is holding the Oktoberfest event; and

WHEREAS, the Dilly Deli has requested to host a beer garden serving alcoholic liquor located in the 100 block of East Locust, identified in the attached map and permit authorized by this resolution; and

WHEREAS, K.S.A. 41-719 and the El Dorado Municipal Code Section 4.12 prohibit the drinking or consumption of alcoholic liquor or cereal malt beverage on public property within the city; and

WHEREAS, K.S.A. 41-2645 and the El Dorado Municipal Code Section 4.28 authorizes the City of El Dorado, Kansas to exempt, by ordinance specified property, from the prohibition on the drinking or consumption of alcoholic liquor or cereal malt beverage on public property; and

WHEREAS, this resolution does not authorize the possession or consumption of alcoholic liquor or cereal malt beverage outside the confines of the event; and

WHEREAS, the City of El Dorado, Kansas desires to temporarily exempt the 100 Block of East Locust as identified in the diagram attached to the permit authorized by this Resolution from the above-references prohibitions on the drinking or consumption of alcoholic liquor and/or cereal malt beverage on public property between the hours of 4:00 p.m. and 11:59 p.m. on September 22, 2017 so long as there is strict compliance with the laws and regulations of the State of Kansas, the City of El Dorado, Kansas Municipal Code, and the terms and conditions of this Resolution and any temporary permit issued pursuant hereto.

ADOPTED by the City Commission of El Dorado, Kansas, the 21st day of August, 2017.

SIGNED by the Mayor, this 21st day of August, 2017.

____
Vince Haines
Mayor

Attest:

____
Tabitha D. Sharp
City Clerk

TO: City Commission
FROM: Engineering Department
SUBJ: Application to Rezone 13 Lots in Griler Addition
DATE: August 15, 2017

Background:
The Planning Commission held a public hearing on July 27th, 2017, to review an application to rezone 13 lots in Griler Addition from Low Density Residential (R-1) to Multiple Family Dwelling District (R-3) and Medium Density Residential District (R-2). The Planning Commission voted to recommend approval of the rezoning application. The staff memo, map, and Planning Commission minutes are attached.

Policy Issue:
Zoning districts restrict properties to a specific set of land uses. Most rezoning applications, such as this one, request a zoning district that is less restrictive and permits more intensive land uses.

Alternatives:
Not applicable.

Fiscal Impact:
Approval of the zoning map amendment will create little to no fiscal impact on the City of El Dorado at this time. The City has anticipated development in this area and ensured adequate utility capacity is available.

Trade-offs:
The decision of a governing body to approve zoning districts of higher intensities ultimately encourages and broadens the range of development opportunities. In such instances, this requires balancing community benefits with potential impacts on neighboring properties and municipal infrastructure.

Staff Recommendation:
Approve the rezoning application.

Commission Actions:

Commissioner __________ moved to approve Case No. 17-008-REZ, requesting a rezoning of certain lots in Griler Addition to R-3 Medium Density Residential District and that Ordinance No. _____ be approved.

Commissioner __________ seconded the motion.

Roll Call Vote

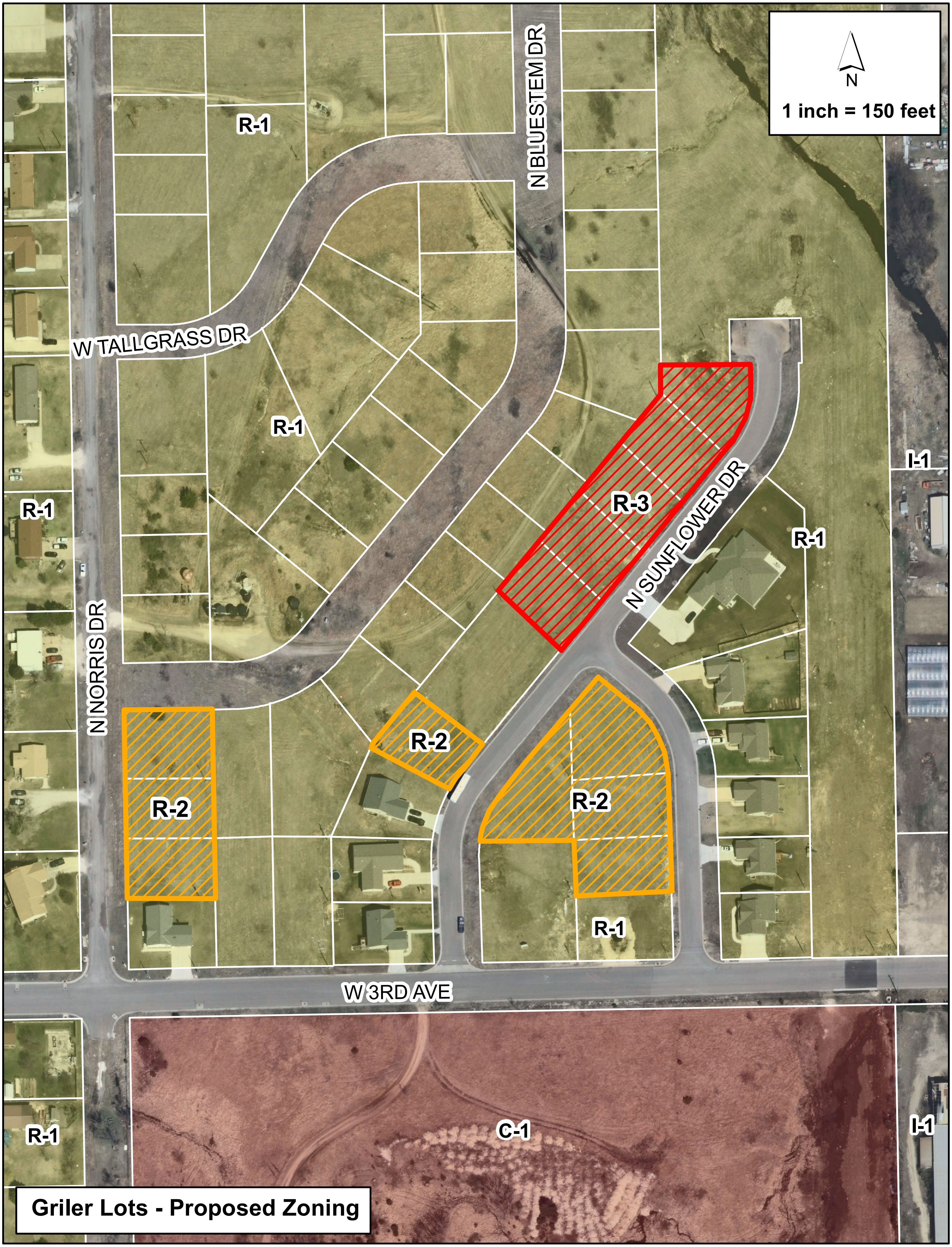
Position No. 2	Commissioner Gregg Lewis	____
Position No. 3	Commissioner Nick Badwey	____
Position No. 4	Commissioner Kendra Wilkinson	____
	Mayor Vince Haines	____
Position No. 1	Commissioner Chase Locke	____

Commissioner __________ moved to approve Case No. 17-009-REZ, requesting a rezoning of certain lots in Griler Addition to R-2 Multiple Family Dwelling District and that Ordinance No. _____ be approved.

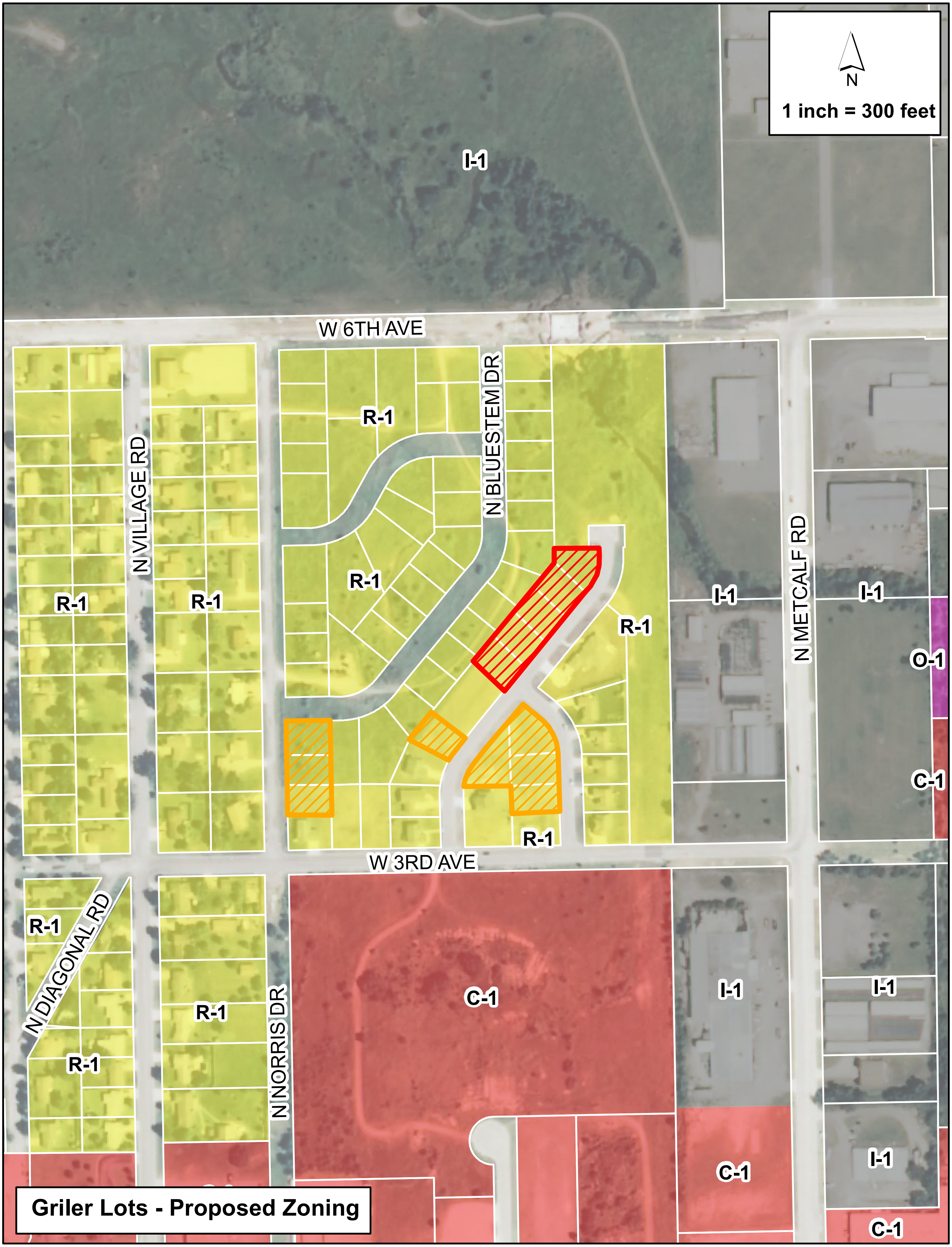
Commissioner ___________ seconded the motion.

Roll Call Vote

Position No. 3	Commissioner Nick Badwey	____
Position No. 4	Commissioner Kendra Wilkinson	____
	Mayor Vince Haines	____
Position No. 1	Commissioner Chase Locke	____
Position No. 2	Commissioner Gregg Lewis	____



Griler Lots - Proposed Zoning



1 inch = 300 feet
N
I-1
W 6TH AVE
N BLUESTEM DR
N VILLAGE RD
N METCALF RD
R-1
R-1
R-1
R-1
R-1
R-1
R-1
I-1
I-1
O-1
C-1
W 3RD AVE
N DIAGONAL RD
R-1
R-1
R-1
N NORRIS DR
C-1
I-1
I-1
I-1
C-1
C-1
Griler Lots - Proposed Zoning

PLANNING COMMISSION MEMORANDUM

TO:	Planning Commission
CC:	Scott Rickard, Director of Engineering
FROM:	Jay Shivers, AICP, City Planner
RE:	Zone Change Application – Griler Addition Lots

Nett Development is requesting a zone change for the following lots in Griler Addition:

- 525, 535, 545, 555, and 565 N. Sunflower from R-1 Low Density Residential to R-3 Multiple Family Dwelling District;
- 420 and 435 N. Sunflower Drive from R-1 Low Density Residential to R-2 Medium Density Residential;
- 410, 420, and 430 N. Norris Drive from R-1 Low Density Residential to R-2 Medium Density Residential;
- 415, 425, and 435 N. Meadowlark Drive from R-1 Low Density Residential to R-2 Medium Density Residential.

All of these lots are discussed in the same memo due to their proximity to each other and to provide an overview of the land use patterns and development challenges in the area. The applicant is requesting the rezoning with the intent to build duplexes and triplexes. R-2 Medium Density Residential zoning allows single-family and two-family residential uses. R-3 Multiple Family Dwelling District allows all types of residential, including apartment complexes, townhomes, two-family, and single-family residential development.

The regulations state the Planning Commission shall make findings of fact to determine whether the application is found to be compatible with the following:

A) *Character of the neighborhood*. The immediate area consists of single-family residential with two larger group homes, oil pump and storage infrastructure, and open space. The broader area consists of industrial uses and industrially-zoned land to the east, open space to the north of Sixth Street zoned for industrial, a single-family neighborhood to the west, and open space zoned for commercial to the south.

B) *Consistency with the Comprehensive Plan and ordinances of the City of El Dorado.* The Future Land Use Map (FLUM) designates the subject property as Low Density Residential; the zoning ordinance defines this as “single or two-family (duplex) residential land uses with a density generally no greater than eight units per acre.”

C) *Adequacy of public utilities and other needed public services.* The lots have access to all utilities. Adequate capacity is available to support the above-mentioned land uses.

D) *Suitability of the uses to which the property has been restricted under its existing zoning.* The subject property is zoned R-1 Low Density Residential

District and is one of the most restrictive zoning district in the City. Under current zoning, the lots are limited to single-family residential and limited institutional uses, such as churches and schools.

E) *Length of time property has remained vacant as zoned.* The lots are currently vacant. The City has no record of past development on these lots.

F) *Compatibility of the proposed district classification with nearby properties.* The properties are near other single-family residential and a couple larger group homes. Duplexes are compatible with single-family land uses. The proposed R-3 properties allow for higher densities but physical limitations will limit development to triplex or townhome-style development, rather than a larger apartment complex.

G) *The extent to which the zoning amendment may detrimentally affect nearby properties.* The addition of slightly higher density residential should have little to no impact on nearby properties.

H) *Whether the proposed amendment provides a disproportionately great loss to the individual land owners nearby relative to the public gain.* The proposed rezoning should not cause a disproportionately great loss to neighboring property owners.

The Griler Addition sits in a unique area within the City. In the big picture, it abuts industrial zoning to the north and east, commercial zoning to the south, and residential to the west. Additionally, the property has a number of physical challenges that will hinder large-scale development of the addition:

- A floodplain on the northeast corner of the addition;
- Dispersed above-ground oil infrastructure;
- A 108 foot oil pipeline right-of-way behind the houses on the east side of Meadowlark Drive;
- A 100 foot oil pipeline right-of-way to the northwest of, and parallel to, Sunflower Drive;
- And a 100 foot oil pipeline right-of-way crossing the northwest corner of the addition.

All of these challenges can be seen on the attached Griler Addition Plat.

Given the combination of surrounding land uses and physical challenges, the Griler Addition could support a mix of uses in the future. A replat and rezoning of the northern portion of the addition will be needed to better utilize the available property; many of the platted residential lots are not developable due to the pipeline right-of-ways.

On a smaller scale, R-2 zoning is compatible with the existing R-1 and single-family residential in the area. R-3 zoning is commonly used in transitional areas as a buffer between residential and non-residential land uses and to support high density residential near the downtown area. In this particular case, the addition is surrounded by a number of different uses and is considered a transitional area. Additionally, the presence of the pipeline right-of-ways and relatively small lot sizes will limit these properties to a triplex or townhome-style development, rather than a large apartment complex. In the immediate area, this will fit in the with larger group homes at 455 and 540 N. Sunflower Drive. For these reasons, Staff support the rezoning request and recommend approval of the rezoning application.

Adoption of this amendment requires a majority vote of the Planning Commission members present and voting.

Approval:

> I move to recommend approval of Case No. 17-008-REZ AND 17-009-REZ, an application by Nett Development, to rezone certain Griler Addition lots from R-1 Low Density Residential District to R-2 Medium Density Residential District and R-3 Multiple Family Dwelling District, for reasons stated in the staff recommendation and heard at this public hearing.

PLANNING COMMISSION MINUTES
July 27, 2017
6:30 p.m.

1. CALL TO ORDER & ROLL CALL

Chairman Long called the meeting to order at 6:30pm.

Members Present:
Dan Bullock
Scott Leason
Brad Long
Kyle McLaren
David Stewart
Gerald Watson

Staff Present:
Scott Rickard

Others Present:
Scott Haigler
James Richard

2. APPROVAL OF MINUTES

A motion was made by Commissioner Stewart to approve the June 22nd, 2017, Planning Commission minutes, seconded by Commissioner Leason. The motion passed (6-0).

3. NEW BUSINESS

ITEM NO. 1 – CASE NO. 17-008-REZ AND 17-009-REZ: PUBLIC HEARING FOR THE CONSIDERATION OF A REQUEST TO REZONE CERTAIN TRACTS IN THE GRILER ADDITION FROM R-1 LOW DENSITY RESIDENTIAL DISTRICT TO R-2 AND R-3 MULTIPLE FAMILY DWELLING DISTRICT.

A) PRESENTATION OF REQUEST
Scott Rickard reviewed the staff memo and provided an overview of the rezoning request.

B) PUBLIC HEARING
Chairman Long opened the public hearing. Scott Haigler, residing at 400 Meadowlark Drive, said he opposes the rezoning. He said he would like the area to remain single family residential. There being no one else to speak, the public hearing was closed.

C) DISCUSSION BY PLANNING COMMISSIONERS

Commissioner Watson asked if staff have received any comments or complaints. Mr. Rickard replied that they have only heard from the gentleman in the public hearing.

Commissioner Bullock asked how long the lots have been empty. Mr. Rickard said the City put in infrastructure around 2003 or 2004.

Commissioner Watson asked if the city will have to build any new roads. Mr. Rickard said the roads are already in place for these lots. Mr. Rickard said these lots have access to all utilities.

D) MOTION
Commissioner Bullock moved to recommend approval of Case No. 17-008-REZ AND 17-009-REZ, an application by Nett Development, to rezone certain Griler Addition lots from R-1 Low Density Residential District to R-2 Medium Density Residential District and R-3 Multiple Family Dwelling District, for reasons stated in the staff recommendation and heard at this public hearing, seconded by Commission Leason. The motion passed (5-1).

4. OLD BUSINESS

5. STAFF ITEMS

Mr. Rickard said the hospital withdrew their rezoning application after the last Planning Commission meeting. He said the hospital is looking into creating a master plan and working with the City to create a new zoning district or overlay district for medical uses.

6. ADJOURNMENT

The meeting was adjourned at 6:37pm.

ORDINANCE NO. _______

AN ORDINANCE ZONING CERTAIN LAND IN THE CITY OF EL DORADO, KANSAS, R-2 MEDIUM DENSITY RESIDENTIAL DISTRICT AND AMENDING THE ZONING MAP OF THE CITY

WHEREAS, it is determined by the Governing Body of the City of El Dorado, Kansas, that certain property located within the City should be zoned;

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EL DORADO, KANSAS:

Section 1: That the following described real estate should be and is hereby R-2 Medium Density Residential District:

Lots 2, 3, 4, and 27, Block 3, Griler Addition
Lots 3, 4, 5, and 6, Block 2, Griler Addition

Section 2: The Governing Body hereby directs that the City Zoning map be amended to conform herewith.

Section 3: This Ordinance shall take effect and be in full force from and after its publication once in the official city newspaper.

PASSED by the Governing Body of the City of El Dorado, Kansas, and

APPROVED by its Mayor, this 21st day of August, 2017.

____
Vince Haines, Mayor

ATTEST:

____
Tabitha Sharp, City Clerk

APPROVED AS TO FORM:

____
Ashlyn Lindskog, City Attorney

ORDINANCE NO. _______

AN ORDINANCE ZONING CERTAIN LAND IN THE CITY OF EL DORADO, KANSAS, R-3 MULTIPLE FAMILY DWELLING DISTRICT AND AMENDING THE ZONING MAP OF THE CITY

WHEREAS, it is determined by the Governing Body of the City of El Dorado, Kansas, that certain property located within the City should be zoned;

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EL DORADO, KANSAS:

<u>Section 1:</u> That the following described real estate should be and is hereby R-3 Multiple Family Dwelling District:

Lots 20, 21, 22, 23, and 24, Block 3, Griler Addition

<u>Section 2:</u> The Governing Body hereby directs that the City Zoning map be amended to conform herewith.

<u>Section 3:</u> This Ordinance shall take effect and be in full force from and after its publication once in the official city newspaper.

PASSED by the Governing Body of the City of El Dorado, Kansas, and

APPROVED by its Mayor, this 21st day of August, 2017.

____
Vince Haines, Mayor

ATTEST:

____
Tabitha Sharp, City Clerk

APPROVED AS TO FORM:

____
Ashlyn Lindskog, City Attorney

TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: 2018 Budget
DATE: August 17, 2017

Background:
The City Commission has met with staff several times over the past few months to discuss the 2018 Proposed Budget. Staff agreed after the last discussion that a balanced budget would be provided to the City Commission and that they could then make the decision on whether to increase the mill levy or spend down fund balance. Staff published the budget with a five mill increase in order to achieve the balanced budget. All of the state forms have been included in the packet for review.

Policy Issue:
The City's ability to increase the mill levy is limited by the tax lid passed by the State of Kansas in July of 2015. After completing the state forms, staff have found that it is possible to request a five mill increase for the 2018 budget without the need for an election.

Alternatives:
If the City Commission sees fit, they may request subtractions to the proposed budget. The budget has already been published at $29,933,006, and cannot be increased beyond that amount.

Fiscal Impact:
The proposed budget is an effort to bring the City of El Dorado to a balanced budget and begin to build fund balances to meet debt policy. The budget provided is balanced with the five mill increase previously discussed. Anything less than a five mill increase will cause the city to continue to spend down fund balance. The general fund is not currently healthy enough to continue spending down at the previous rate.

Trade-offs:
The City Commission must weigh the needs of various elements of the community to determine an appropriate use of resources to allow the community to move forward on its most pressing challenges and opportunities.

Staff Recommendation:
Provide direction for a mill levy increase.

Commission Actions:

Public Hearing:
Mayor Vince Haines opened the public hearing for comments.

Motion:

Commissioner ________ moved to approve the 2018 Budget as published.

Commissioner ________ seconded the motion.

Input Sheet for City2 Budget Workbook

Enter city name ("City of _____"): City of El Dorado
Enter county name followed by "County": Butler

Enter year being budgeted (YYYY): **2018**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2017 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:		Statute	2017 *Expenditures*	2016 Ad Valorem Tax
	General	12-101a	10,973,288	2,559,535
	Debt Service	10-113	3,488,858	929,200
	Library	12-1220	471,707	412,518
Fund name for all funds with a tax levy:				
	Airport	3-3113	340,484	71,480
	Industrial Mill Levy	12-1617h	557,616	82,669
Total Tax Levy Funds for 2017 Budgeted Year				4,055,402

Other (non-tax levy) fund names:			
	Major Street		1,120,523
	Cemetery		202,968
	Stormwater		579,111
	Eco Dev Sales Tax		319,164
	Prairie Trails Restaurant/Golf		776,225
	Special Parks & Recreation		102,559
	Special Alcohol Program		0
	Tourism		626,832
	Water Utility		4,692,441
	Sewer Utility		2,631,633
	Refuse Utility		1,410,047
	CNG		16,580
	Data Processing		1,192,201
	Construction		278,589
	El Dorado Senior Center		104,135
	Ordinance Street Sales Tax		0
Single Non Tax Levy:			
1	Excess Sales Tax		0
2			
3			
4			
Total Expenditures for 2017 Budgeted Year			29,884,961

Non-Budgeted (A):	
1	Equipment Reserve
2	Lake Debt Reserve
3	Self Insurance Reserve
4	
5	

Non-Budgeted (B): ____________________

1	
2	
3	
4	
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2017 Budget, Budget Summary Page		2015 Tax Rate (2016 Column)
	General	30.722
	Debt Service	9.603
	Library	4.894
	Airport	0.848
	Industrial Mill Levy	0.979
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		47.046

Total Tax Levied (2016 budget column)		3,836,493
Assessed Valuation (2016 budget column)		81,547,189

From the 2017 Budget, Budget Summary Page			
Outstanding Indebtedness, January 1:		2015	2016
G.O. Bonds		19,292,000	16,067,000
Revenue Bonds		0	0
Other		11,419,227	12,133,562
Lease Purchase Principal		558,559	1,606,769

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2018 Budget Information:	
Total Assessed Valuation for 2017	86,645,015
New Improvements for 2017	1,259,066
Personal Property - 2017	2,472,745
Territory Added: (Current Year Only)	
Real Estate	0
State Assessed	0
New Improvements	0
Property that has changed in use for 2016	631,553
Personal Property - 2016	2,591,666
Gross earnings (intangible) tax estimate for 2018	0
Neighborhood Revitalization	2,303,415

Actual Tax Rates for the 2017 Budget:

Fund	**Rate**
General	30.320
Debt Service	11.007
Library	4.887
Airport	0.847
Industrial Mill Levy	0.979
Total	48.040

Final Assessed Valuation from the November 1, 2016 Abstract	84,417,270

From the County Treasurer's Budget Information - 2018 Budget Year Estimates:	
Motor Vehicle Tax Estimate	533,024
Recreational Vehicle Tax Estimate	5,200
16\20 M Vehicle Tax	1,664
Commercial Vehicle Tax Estimate	24,889
Watercraft Tax Estimate	0
LAVTR	0
City and County Revenue Sharing	0

Computation of Delinquency

Actual Delinquency for 2015 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2018 State Distribution for Kansas Gas Tax	
2018 County Transfers for Gas**	
Adjusted 2017 State Distribution for Kansas Gas Tax	
Adjusted 2017 County Transfers for Gas**	

***__Note__: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2016 Budget Certificate Page

Funds	2016 Expenditure Amounts Budget Authority
General	10,649,197
Debt Service	1,547,476
Library	456,241
Airport	335,514
Industrial Mill Levy	677,502
0	
0	
0	
0	
0	
0	
0	
0	
Major Street	1,261,214
Cemetery	228,967
Stormwater	391,817
Eco Dev Sales Tax	276,031
Prairie Trails Restaurai	705,444
Special Parks & Recrea	95,190
Special Alcohol Progra	0
Tourism	453,576
Water Utility	4,315,427
Sewer Utility	9,234,889
Refuse Utility	1,401,612
CNG	15,000
Data Processing	1,053,408
Construction	278,589
El Dorado Senior Cent	0
Ordinance Street Sales	0
Excess Sales Tax	
0	
0	
0	

Note: If the 2016 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:	Tammy Schaffer
Official Title:	Finance Director
Date:	August 21, 2017
Time:	6:30 PM
Location:	City Hall
Available at:	City Hall

Must be at least 10 days between date p
Latest date for notice to be published in

Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2010
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

CERTIFICATE

To the Clerk of Butler, State of Kansas
We, the undersigned, officers of
City of El Dorado
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2018; and
(3) the Amounts(s) of 2017 Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	10,762,081	2,727,379	
Debt Service	10-113	9	1,883,449	1,289,170	
Library	12-1220	9	479,159	421,710	
Airport	3-3113	10	316,332	67,237	
Industrial Mill Levy	12-1617h	10	542,176	86,645	
Major Street		11	694,374		
Cemetery		11	209,763		
Stormwater		12	483,363		
Eco Dev Sales Tax		12	252,693		
Prairie Trails Restaurant/Golf		13	647,414		
Special Parks & Recreation		13	91,596		
Special Alcohol Program		14	29,943		
Tourism		14	601,711		
Water Utility		15	4,266,187		
Sewer Utility		15	2,418,642		
Refuse Utility		16	1,582,322		
CNG		16	17,500		
Data Processing		17	1,124,281		
Construction		17	309,000		
El Dorado Senior Center		18	106,689		
Ordinance Street Sales Tax		18	1,616,335		
Excess Sales Tax		19	1,497,996		
Non-Budgeted Funds-A		20			
Totals		xxxxxx	29,933,006	4,592,141	
Election Required - Review HB2088 Template.					County Clerk's Use Only
Budget Summary		21			
Neighborhood Revitalization Rebate					Nov 1, 2017 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest:______________________, 2017

County Clerk

Vince Haines, Mayor

Chase Locke, Commissioner

Gregg Lewis, Commissioner

Nick Badwey, Commissioner

Kendra Wilkinson, Commissioner

Governing Body

City of El Dorado 2018

Computation to Determine Limit for 2018

			Amount of Levy
1. Total tax levy amount in 2017 budget			+ $ 4,055,402
2. Debt service levy in 2017 budget			- $ 929,200
3. Tax levy excluding debt service			$ 3,126,202

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:		+ 1,259,066	
5. Increase in personal property for 2017:			
5a. Personal property 2017	+ 2,472,745		
5b. Personal property 2016	- 2,591,666		
5c. Increase in personal property (5a minus 5b)		+ 0 (Use Only if > 0)	
6. Valuation of annexed territory for 2017			
6a. Real estate	+ 0		
6b. State assessed	+ 0		
6c. New improvements	- 0		
6d. Total adjustment (sum of 6a, 6b, and 6c)		+ 0	
7. Valuation of property that has changed in use during 2017		631,553	
8. Total valuation adjustment (sum of 4, 5c, 6d &7)		1,890,619	
9. Total estimated valuation July 1,2017	86,645,015		
10. Total valuation less valuation adjustment (9 minus 8)		84,754,396	
11. Factor for increase (8 divided by 10)		0.02231	
12. Amount of increase (11 times 3)			+ $ 69,736
13. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)			$ 3,195,938
14. Debt service levy in this 2018 budget			1,289,170
15. 2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			4,485,108
16. Consumer Price Index for all urban consumers for calendar year 2016			1.4%
17. Consumer Price Index adjustment (3 times 16)			$ 43,767
18. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)			$ 4,528,875

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18
you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish
notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is $1,000 or less.

City of El Dorado 2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,559,535	336,414	3,282	1,051	15,708	0
Debt Service	929,200	122,130	1,191	381	5,703	0
Library	412,518	54,219	529	169	2,532	0
Airport	71,480	9,395	92	29	439	0
Industrial Mill Levy	82,669	10,866	106	34	507	0
TOTAL	4,055,402	533,024	5,200	1,664	24,889	0

County Treas Motor Vehicle Estimate	533,024				
County Treas Recreational Vehicle Estimate		5,200			
County Treas 16/20M Vehicle Estimate			1,664		
County Treas Commercial Vehicle Tax Estimate				24,889	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.13144				
Recreational Vehicle Factor		0.00128			
16/20M Vehicle Factor			0.00041		
Commercial Vehicle Factor				0.00614	
Watercraft Factor					0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Stormwater	General	18,000	18,000	18,000	12-630a
Water	General	370,000	370,000	370,000	12-825d
Sewer	General	71,000	71,000	71,000	12-630a
Refuse	General	78,000	78,000	78,000	12-2104
Tourism	General	-	42,000	42,000	S-1323
Excess Sales Tax	General	-	278,307	288,277	12-101a
Excess Sales Tax	Expendable Trust	53,000	118,198	-	S-1323
Expendabel Trust	General	34,870	-	-	
General	Major Street	486,288	103,970	113,700	12-101a
General	Ordinance Street Sales Tax	415,251	600,000	600,000	S-1323
General	Cemetery	133,996	117,234	121,200	12-2908
General	Prairie Trails Rest/Golf	231,220	323,120	258,952	12-2908
General	El Dorado Senior Center	18,000	47,085	36,165	12-2908
General	Expendable Trust	3,968	-	-	S-1323
General	Excess Sales Tax	511,138	450,000	500,000	12-101a
Water	Data Processing	10,000	10,000	10,000	12-825d
Sewer	Data Processing	10,000	10,000	10,000	12-630a
Industrial Mill Levy	Lake Debt Reserve	-	40,051	40,051	12-825d
Tourism	Lake Debt Reserve	-	40,051	40,051	12-825d
Water	Lake Debt Reserve	225,000	290,086	290,086	12-825d
Sewer	Lake Debt Reserve	-	65,086	65,086	12-825d
Refuse	Lake Debt Reserve	-	20,037	20,037	12-825d
Refuse	Equipment Reserve	7,200	60,000	60,000	12-1,117
Major Street	Equipment Reserve	-	29,965	29,965	12-1,117
General	Construction	413,789	-	-	12-101a
Airport	Construction	-	42,000	40,000	3-601
Major Street	Construction	1,879	-	-	12-1,118
Economic Development Sales Tax	Construction	42,704	-	-	12-1,118
Water	Construction	25,035	-	-	12-1,118
Sewer	Construction	33,829	-	-	12-1,118
Refuse	Construction	1,879	-	-	12-1,118
Excess Sales Tax	Construction	-	227,000	-	12-1,118
Special Parks & Rec	Special Alcohol Program	-	5,066	-	
Data Processing	Expendable Trust	445	-	-	
Construction	Sewer	1,210,196	-	-	12-1,118
Construction	Bond & Interest	3,755	-	-	12-1,118
Construction	General	119,002	-	-	12-1,118
Construction	Excess Sales Tax	713,363	-	-	12-1,118
Construction	Ordinance Street Sales Tax	613,227	-	-	12-1,118
Construction	Economic Development Sales Tax	14,960	-	-	12-1,118
	Totals	5,870,994	3,456,256	3,102,570	
	Adjustments		846,505	788,277	
	Adjusted Totals	5,870,994	2,609,751	2,314,293	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. **Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. **Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. **Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. **Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

K.S.A. 14-568. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. **Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. **Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. **Transfer to special highway improvement fund.** Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

City of El Dorado 2018

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2017	Date Due Interest	Date Due Principal	Amount Due 2017 Interest	Amount Due 2017 Principal	Amount Due 2018 Interest	Amount Due 2018 Principal
General Obligation:											
Series 2010	11/15/10	11/01/25	2.51	2,195,000	980,000	5-01/11-01	11/01	26,303	170,000	23,073	95,000
Series 2011	12/15/11	11/01/32	2.88	5,715,000	4,640,000	5-01/11-01	11/01	132,350	245,000	127,450	260,000
Series 2013-Series 2006 Refunding	06/27/13	11/01/21	1.91	2,685,000	1,940,000	5-01/11-01	11/01	24,933	375,000	21,183	385,000
Series 2013-New Money	06/27/13	11/01/28	1.91	3,960,000	3,255,000	5-01/11-01	11/01	62,360	245,000	59,910	255,000
Series 2015-Series 2008 Refunding	08/20/15	11/01/23	1.79	1,725,000	1,500,000	5-01/11-01	11/01	54,850	225,000	50,350	230,000
Series 2015-New Money	08/20/15	11/01/25	1.95	2,212,000	1,825,000	5-01/11-01	11/01	61,050	200,000	57,050	215,000
Series 2016	08/31/16	11/01/27	1.44	8,515,000	8,515,000	5-01/11-01	11/01	169,599	735,000	135,838	775,000
Total G.O. Bonds					**22,655,000**			**531,445**	**2,195,000**	**474,854**	**2,215,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State Revolving Loan	11/4/11	3/1/33	2.43	2,106,252	1,084,247	3-1/9-1	3-1/9-1	23,343	54,136	22,156	55,460
State Revolving Loan	2/26/15	9/1/36	2.20	1,290,877	1,290,877	3-1/9-1	3-1/9-1	24,920	52,015	23,900	53,166
Temporary Note	06/11/15	6/1/19	1.76	2,548,000	2,548,000	6-1/12-1	6/1/2019	44,845	-	44,845	-
Total Other					**4,923,124**			**93,108**	**106,151**	**90,901**	**108,626**
Total Indebtedness					**27,578,124**			**624,553**	**2,301,151**	**565,755**	**2,323,626**

City of El Dorado 2018

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2017	Payments Due 2017	Payments Due 2018
None							
				Totals	**0**	**0**	**0**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2018

Library found in: City of El Dorado
Butler

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2017	Proposed Year 2018
Ad Valorem	$412,518	$421,710
Delinquent Tax	$0	$0
Motor Vehicle Tax	$58,253	$54,219
Recreational Vehicle Tax	$546	$529
16/20M Vehicle Tax	$0	$169
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$471,317	$476,627
Difference in Total Taxes:	$5,310	
Qualify for grant: Qualify		

Second test:

	Current Year 2017	Proposed Year 2018
Assessed Valuation	$84,417,270	$86,645,015
Did Assessed Valuation Decrease?	No	
Levy Rate	4.887	4.867
Difference in Levy Rate:	(0.020)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

2018

NOTICE OF BUDGET HEARING

The governing body of
City of El Dorado
will meet on August 21, 2017 at 6:30 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate *
General	9,434,716	30.722	8,995,498	30.320	10,762,081	2,727,379	31.478
Debt Service	1,498,334	9.603	1,644,747	11.007	1,883,449	1,289,170	14.879
Library	451,645	4.894	471,707	4.887	479,159	421,710	4.867
Airport	224,328	0.848	299,640	0.847	316,332	67,237	0.776
Industrial Mill Levy	111,217	0.979	98,407	0.979	542,176	86,645	1.000
Major Street	929,586		628,050		694,374		
Cemetery	186,419		176,084		209,763		
Stormwater	199,695		255,360		483,363		
Eco Dev Sales Tax	69,286		50,000		252,693		
Prairie Trails Restaurant/Golf	544,077		695,620		647,414		
Special Parks & Recreation	23,331		26,270		91,596		
Special Alcohol Program					29,943		
Tourism	307,360		297,232		601,711		
Water Utility	3,878,876		4,061,242		4,266,187		
Sewer Utility	9,161,737		2,216,667		2,418,642		
Refuse Utility	1,357,305		1,354,419		1,582,322		
CNG	6,149		16,580		17,500		
Data Processing	851,035		866,200		1,124,281		
Construction	2,674,503				309,000		
El Dorado Senior Center	71,041		94,265		106,689		
Ordinance Street Sales Tax	12,143		600,000		1,616,335		
Excess Sales Tax	53,000		623,505		1,497,996		
Non-Budgeted Funds-A	1,945,200						
Totals	33,990,983	47.046	23,471,493	48.040	29,933,006	4,592,141	53.000
Less: Transfers	5,870,994		3,456,256		3,102,570		
Net Expenditure	28,119,989		20,015,237		26,830,436		
Total Tax Levied	3,836,493		4,055,402		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	81,547,189		84,417,270		86,645,015		
Outstanding Indebtedness, January 1,	2015		2016		2017		
G.O. Bonds	19,292,000		16,067,000		22,655,000		
Revenue Bonds	0		0		0		
Other	11,419,227		12,133,562		4,923,124		
Lease Purchase Principal	558,559		1,606,769		0		
Total	31,269,786		29,807,331		27,578,124		

*Tax rates are expressed in mills

Tammy Schaffer
City Official Title: Finance Director

City of El Dorado

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Equipment Reserve		**Lake Debt Reserve**		**Self Insurance Reserve**							
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	354,781	Cash Balance Jan 1	447,359	Cash Balance Jan 1	594,972	Cash Balance Jan 1		Cash Balance Jan 1		1,397,112	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Interest	210	Interest	251	Interest	210						
Sale of Equipment	32,150	Joint Venture Interest	112,075	Insurance Recoveries	1,541						
Engineering Refunds	16,236	Xfer from Operations	225,000	Health Care Premiums	1,501,260						
Transfers from Operations	488,063	Unrealized Gain/Loss	145,546	Stop Loss Reimbursements	299,513						
				Reimbursements	123,660						
Total Receipts	536,659	Total Receipts	482,872	Total Receipts	1,926,184	Total Receipts	0	Total Receipts	0	2,945,715	
Resources Available:	891,440	Resources Available:	930,231	Resources Available:	2,521,156	Resources Available:	0	Resources Available:	0	4,342,827	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Transfers	452,418			Professional Services	347,251						
Non-Capitalized Assets	8,064			Insurance & Bonds	131,528						
				Tax Payments	6,348						
				Other Charges	147,831						
				Health Claims	1,264,716						
				YMCA City Contribution	39,471						
Total Expenditures	460,482	Total Expenditures	0	Total Expenditures	1,937,145	Total Expenditures	0	Total Expenditures	0	2,397,627	
Cash Balance Dec 31	430,958	Cash Balance Dec 31	930,231	Cash Balance Dec 31	584,011	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,945,200**	**
										1,945,200	**

**Note: These two block figures should agree.

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,447,013	1,524,459	1,524,459
Receipts:			
Ad Valorem Tax	2,345,876	2,559,535	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	117,322	135,000	117,322
Motor Vehicle Tax	359,046	365,658	336,414
Recreational Vehicle Tax	3,426	3,426	3,282
16/20M Vehicle Tax			1,051
Commercial Vehicle Tax			15,708
Watercraft Tax		2,445	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	2,462,159	2,450,000	2,500,000
Franchise Tax	1,288,810	1,297,898	1,285,938
Licenses and Permits	132,156	108,143	104,104
Federal/State Grants	-173,897	9,559	9,559
Local Liquor Tax	36,725	37,905	36,725
Gas Tax Refund	921	1,169	1,000
HAZMAT	16,000	16,000	16,000
General Government	12,052	48,000	40,000
Public Safety	591,211	544,751	591,212
Animal Control & Shelter	12,608	11,291	12,608
Recreation	108,736	111,835	109,304
Court Fines, Forfeitures & Penalties	419,796	374,004	418,896
Rents & Royalties	19,786	16,603	15,080
Reimbursed Expenses	30,251	0	0
Transfer from Stormwater Fund	18,000	18,000	18,000
Transfer from Water Fund	370,000	370,000	370,000
Transfer from Sewer Fund	71,000	71,000	71,000
Transfer from Refuse Fund	78,000	78,000	78,000
Transfer from Tourism	0	42,000	42,000
Transfer from Excess Sales Tax	0	278,307	288,277
Transfer from Expendable Trust	34,870	0	0
Transfer from Construction	119,002	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,272	1,000	1,272
Neighborhood Revitalization Rebate			-31,834
Miscellaneous	37,034	43,969	59,325
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,512,162**	**8,995,498**	**6,510,242**
Resources Available:	**10,959,175**	**10,519,957**	**8,034,702**

City of El Dorado

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Resources Available:	10,959,175	10,519,957	8,034,702
Expenditures:			
Administration	756,843	655,655	560,892
Engineering	278,070	303,144	300,274
Legal/Judicial	184,713	249,102	263,643
Enviromental Services	60,928	51,637	51,137
Police	2,261,839	2,266,541	2,293,105
Haz Mat	8,955	18,150	19,182
Fire	1,690,677	1,627,988	1,671,854
Fire Sub-Station	20,585	20,610	20,660
Building/Zoning	192,865	187,216	191,047
Building Demolition	16,589	0	0
Public Works	365,620	442,223	622,188
Forestry	86,316	116,439	126,501
Park Maintenance	257,286	308,607	251,822
Special Street Project	0	0	0
Street Lights	185,242	197,000	198,000
Animal Control	119,675	140,639	129,630
Subtotal detail (Should agree with detail)	6,486,203	6,584,951	6,699,935
Cemetery	0	0	0
Recreation	539,558	567,979	697,521
Swimming Pool	136,625	149,203	153,987
Band	7,000	0	0
Recreation Consessions	51,680	51,956	50,720
Contingency Reserve	0	0	1,529,901
Transfer to Major Streets	486,288	103,970	113,700
Transfer to Ordinance Street Sales Tax	415,251	600,000	600,000
Transfer to Cemetery	133,996	117,234	121,200
Transfer to Prairie Trails Restaurant/Golf	231,220	323,120	258,952
Transfer to Senior Center	18,000	47,085	36,165
Transfer to Excess Sales Tax	511,138	450,000	500,000
Transfer to Expendable Trust	3,968	0	0
Transfer to Construction	413,789	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,434,716**	**8,995,498**	**10,762,081**
Unencumbered Cash Balance Dec 31	1,524,459	1,524,459	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	10,649,197	10,973,288	10,762,081
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,762,081
		Tax Required	2,727,379
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	2,727,379

City of El Dorado 2018

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Administration			
Salaries	73,012	68,380	64,630
Contractual	677,684	580,375	488,762
Commodities	6,147	6,900	7,500
Total	**756,843**	**655,655**	**560,892**
Engineering			
Salaries	247,927	261,224	261,524
Contractual	22,309	32,520	30,500
Commodities	7,834	9,400	8,250
Total	**278,070**	**303,144**	**300,274**
Legal/Judicial			
Salaries	90,836	68,177	66,505
Contractual	59,552	138,925	154,638
Commodities	34,325	42,000	42,500
Total	**184,713**	**249,102**	**263,643**
Enviromental Services			
Salaries	46,309	39,637	39,637
Contractual	929	0	1,500
Commodities	13,690	12,000	10,000
Total	**60,928**	**51,637**	**51,137**
Police			
Salaries	1,988,307	1,969,241	2,066,992
Contractual	134,236	145,800	144,313
Commodities	76,228	81,500	81,800
Capital Outlay	63,068	70,000	0
Total	**2,261,839**	**2,266,541**	**2,293,105**
Haz Mat			
Salaries	0	0	0
Contractual	2,430	7,650	7,682
Commodities	6,525	10,500	11,500
Total	**8,955**	**18,150**	**19,182**
Fire			
Salaries	1,267,698	1,252,915	1,279,428
Contractual	87,062	86,174	93,526
Commodities	75,955	62,975	72,975
Capital Outlay	34,038	0	0
Debt Retirement	225,924	225,924	225,925
Total	**1,690,677**	**1,627,988**	**1,671,854**
Fire Sub-Station			
Salaries	0	0	0
Contractual	17,180	16,710	16,510
Commodities	3,405	3,900	4,150
Capital Outlay			
Total	**20,585**	**20,610**	**20,660**
Page 1 - Total	**5,262,610**	**5,192,827**	**5,180,747**

City of El Dorado 2018

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Building/Zoning			
Salaries	160,571	162,618	165,949
Contractual	31,721	21,298	21,798
Commodities	573	3,300	3,300
Total	**192,865**	**187,216**	**191,047**
Building Demolition			
Salaries	0	0	0
Contractual	1,259	0	0
Commodities	0	0	0
Capital Outlay	15,330	0	0
Total	**16,589**	**0**	**0**
Public Works			
Salaries	219,979	297,923	480,388
Contractual	86,791	76,500	75,500
Commodities	58,850	67,800	66,300
Total	**365,620**	**442,223**	**622,188**
Forestry			
Salaries	56,665	86,189	97,201
Contractual	2,608	4,350	4,400
Commodities	27,043	25,900	24,900
Total	**86,316**	**116,439**	**126,501**
Park Maintenance			
Salaries	179,989	174,393	184,572
Contractual	29,363	30,350	30,450
Commodities	47,934	36,800	36,800
Capital Outlay	0	67,064	0
Total	**257,286**	**308,607**	**251,822**
Special Street Project			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Street Lights			
Salaries			
Contractual	185,242	197,000	198,000
Total	**185,242**	**197,000**	**198,000**
Animal Control			
Salaries	90,681	102,939	98,730
Contractual	22,315	29,050	23,800
Commodities	6,679	8,650	7,100
Total	**119,675**	**140,639**	**129,630**
Page 2 - Total	**1,223,593**	**1,392,124**	**1,519,188**

City of El Dorado 2018

Adopted Budget **General Fund - Detail Page 3**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Cemetery			
Salaries			
Contractual			
Commodities			
Total	**0**	**0**	**0**
Recreation			
Salaries	366,373	395,804	443,296
Contractual	109,534	97,225	199,275
Commodities	63,651	54,950	54,950
Capital Outlay	0	20,000	0
Total	**539,558**	**567,979**	**697,521**
Swimming Pool			
Salaries	84,311	95,575	98,087
Contractual	9,777	11,300	12,800
Commodities	42,537	42,328	43,100
Total	**136,625**	**149,203**	**153,987**
Band			
Salaries			
Contractual	7,000	0	0
Total	**7,000**	**0**	**0**
Recreation Consessions			
Salaries	31,449	25,995	25,995
Contractual	3,022	3,786	3,400
Commodities	17,209	22,175	21,325
Total	**51,680**	**51,956**	**50,720**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 3 -Total	734,863	769,138	0
Page 2 -Total	1,223,593	1,392,124	902,228
Page 1 -Total	**5,262,610**	**5,192,827**	**5,180,747**
Grand Total	**7,221,066**	**7,354,089**	**6,082,975**

(Note: Should agree with general sub-totals.)

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,347	-171,875	0
Receipts:			
Ad Valorem Tax	733,255	929,200	xxxxxxxxxxxxxxxxxx
Delinquent Tax	36,344	44,955	36,345
Motor Vehicle Tax	125,690	114,294	122,130
Recreational Vehicle Tax	1,200	1,071	1,191
16/20M Vehicle Tax			381
Commercial Vehicle Tax			5,703
Watercraft Tax		764	0
Concessions & Leases	122,364	120,763	120,763
Special Assessments	304,960	296,174	276,294
Delinquent Special Assessments	38,604	33,650	31,260
From Construction Fund	3,755	0	0
Reimbursements	37,065	275,351	0
Premiums on Bonds Sold	(106,125)	0	0
Interest on Idle Funds	10,000	400	212
Neighborhood Revitalization Rebate			-34,272
Miscellaneous			34,272
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,307,112**	**1,816,622**	**594,279**
Resources Available:	**1,326,459**	**1,644,747**	**594,279**
Expenditures:			
Contractual Services	-21,604	801	276,950
GO Bond Principal	1,173,375	1,311,894	1,300,804
GO Bond Interest	346,563	328,464	303,901
Temporary Note Interest	0	3,588	1,794
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,498,334**	**1,644,747**	**1,883,449**
Unencumbered Cash Balance Dec 31	-171,875	0	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	1,547,476	3,488,858	1,883,449
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,883,449
See Tab B		Tax Required	1,289,170
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	1,289,170

Adopted Budget **Library**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	373,696	412,518	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,446	0	
Motor Vehicle Tax	58,941	58,253	54,219
Recreational Vehicle Tax	562	546	529
16/20M Vehicle Tax			169
Commercial Vehicle Tax			2,532
Watercraft Tax		390	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-11,211
Miscellaneous			11,211
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**451,645**	**471,707**	**57,449**
Resources Available:	**451,645**	**471,707**	**57,449**
Expenditures:			
Appropriation to Bradford Memorial Library	451,645	471,707	479,159
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**451,645**	**471,707**	**479,159**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	456,241	471,707	479,159
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	479,159
		Tax Required	421,710
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	421,710

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	23,771	18,175	18,175
Receipts:			
Ad Valorem Tax	64,757	71,480	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,559	2,500	2,490
Motor Vehicle Tax	88	7,373	9,395
Recreational Vehicle Tax	1	95	92
16/20M Vehicle Tax			29
Commercial Vehicle Tax			439
Watercraft Tax		67	0
Charges for Services	164,615	210,000	210,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,740
Miscellaneous	-12,289	8,125	10,215
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**218,732**	**299,640**	**230,920**
Resources Available:	242,503	317,815	249,095
Expenditures:			
Personal Services	79,539	80,727	81,480
Contractual Services	20,178	43,317	39,400
Commodities	79,160	88,750	90,541
Debt Retirement	45,450	44,846	46,736
Transfer to Construction Fund	0	42,000	40,000
Contingency Reserve			18,175
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**224,328**	**299,640**	**316,332**
Unencumbered Cash Balance Dec 31	18,175	18,175	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	335,514	340,484	316,332
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	316,332
		Tax Required	67,237
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	67,237

Adopted Budget **Industrial Mill Levy**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	455,257	437,465	437,465
Receipts:			
Ad Valorem Tax	74,754	82,669	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,692	3,900	3,693
Motor Vehicle Tax	12,004	11,651	10,866
Recreational Vehicle Tax	115	109	106
16/20M Vehicle Tax			34
Commercial Vehicle Tax			507
Watercraft Tax		78	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,242
Miscellaneous	2,860	0	5,102
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,425**	**98,407**	**18,066**
Resources Available:	**548,682**	**535,872**	**455,531**
Expenditures:			
Contractual Services	4,213	58,356	113,700
Capital Outlay	66,954	0	0
Debt Retirement	40,051	0	0
Transfer to Lake Debt Reserve	0	40,051	40,051
Cash Forward (2018 column)			388,425
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**111,217**	**98,407**	**542,176**
Unencumbered Cash Balance Dec 31	437,465	437,465	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	677,502	557,616	542,176
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	542,176
		Tax Required	86,645
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	86,645

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Major Street**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	-65,123	46,344	46,344
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Licenses & Permits	10,944	11,000	11,500
Intergovernmental Revenue	507,037	513,080	518,580
Transfer from General Fund	486,288	103,970	113,700
Reimbursements	6,652	0	4,000
Sale of Equipment	30,000	0	0
Miscellaneous	132	0	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,041,053**	**628,050**	**648,030**
Resources Available:	**975,930**	**674,394**	**694,374**
Expenditures:			
Personal Services	597,396	348,850	405,865
Contractual Services	78,516	36,950	32,450
Commodities	204,401	179,250	179,750
Capital Outlay	47,394	33,035	0
Transfer to Equipment Reserve	0	29,965	29,965
Transfer to Construction	1,879	0	0
Cash Forward (2018 column)			46,344
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**929,586**	**628,050**	**694,374**
Unencumbered Cash Balance Dec 31	46,344	46,344	0
2016/2017/2018 Budget Authority Amount:	1,261,214	1,120,523	694,374

Adopted Budget

Cemetery	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	24,318	27,963	27,963
Receipts:			
Intergovernmental	866	650	650
Charges for Services	54,600	58,200	59,950
Transfer from General Fund	133,996	117,234	121,200
Reimbursements	602	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**190,064**	**176,084**	**181,800**
Resources Available:	**214,382**	**204,047**	**209,763**
Expenditures:			
Personal Services	124,093	116,284	128,600
Contractual Services	17,987	20,650	21,150
Commodities	39,139	32,050	32,050
Capital Outlay	5,200	7,100	0
Cash Forward (2018 column)			27,963
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**186,419**	**176,084**	**209,763**
Unencumbered Cash Balance Dec 31	27,963	27,963	0
2016/2017/2018 Budget Authority Amount:	228,967	202,968	209,763

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	129,617	163,238	163,238
Receipts:			
Intergovernmental	198	150	300
Special Assessments	219,074	242,210	309,825
Delinquent Special Assessments	12,597	13,000	10,000
Reimbursements	1,178	0	0
Interest on Idle Funds	79	0	0
Miscellaneous	190	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**233,316**	**255,360**	**320,125**
Resources Available:	**362,933**	**418,598**	**483,363**
Expenditures:			
Personal Services	155,625	205,360	277,625
Contractual Services	7,376	4,750	4,000
Commodities	18,695	27,250	20,500
Capital Outlay	0	0	0
Transfer to General Fund	18,000	18,000	18,000
Cash Forward (2018 column)			163,238
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**199,695**	**255,360**	**483,363**
Unencumbered Cash Balance Dec 31	163,238	163,238	0
2016/2017/2018 Budget Authority Amount:	391,817	579,111	483,363

Adopted Budget

Eco Dev Sales Tax	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	198,908	202,693	202,693
Receipts:			
Local Sales Tax	50,000	50,000	50,000
Intergovernmental	8,111	0	0
Transfer from Construction	14,960	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,071**	**50,000**	**50,000**
Resources Available:	**271,979**	**252,693**	**252,693**
Expenditures:			
Contractual Services	15,839	50,000	50,000
Commodities	10,743	0	0
Transfer to Construction	42,704	0	0
Cash Forward (2018 column)			202,693
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,286**	**50,000**	**252,693**
Unencumbered Cash Balance Dec 31	202,693	202,693	0
2016/2017/2018 Budget Authority Amount:	276,031	319,164	252,693

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Prairie Trails Restaurant/Golf	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	42,609	27,102	27,102
Receipts:			
Golf Merchandise Sales	25,766	14,000	15,000
Concession, Food & Beverage Sale	68,166	68,000	50,000
Golf Fees	200,166	290,000	290,000
Rentals	1,038	500	360
Transfers from General Fund	231,220	323,120	258,952
Reimbursements	1,561	0	0
Interest on Idle Funds			
Miscellaneous	653	0	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**528,570**	**695,620**	**620,312**
Resources Available:	**571,179**	**722,722**	**647,414**
Expenditures:			
Personal Services	298,701	395,270	404,412
Contractual Services	123,300	85,850	87,000
Commodities	122,076	114,500	118,900
Capital Outlay	0	100,000	0
Debt Retirement	0	0	10,000
Cash Forward (2018 column)			27,102
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**544,077**	**695,620**	**647,414**
Unencumbered Cash Balance Dec 31	27,102	27,102	0
2016/2017/2018 Budget Authority Amount:	705,444	776,225	647,414

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	50,408	65,362	65,362
Receipts:			
Parkland Development Fee	1,560	1,000	1,750
Liquor Tax	36,725	25,270	24,484
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,285**	**26,270**	**26,234**
Resources Available:	**88,693**	**91,632**	**91,596**
Expenditures:			
Contractual Services	19,783	18,000	17,734
Commodities	3,548	3,204	8,500
Transfer to Special Alcohol Program	0	5,066	0
Cash Forward (2018 column)			65,362
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,331**	**26,270**	**91,596**
Unencumbered Cash Balance Dec 31	65,362	65,362	0
2016/2017/2018 Budget Authority Amount:	95,190	102,559	91,596

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Program**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	17,701
Receipts:			
Liquor Tax	0	12,635	12,242
Transfer from Special Parks & Rec	0	5,066	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**17,701**	**12,242**
Resources Available:	**0**	**17,701**	**29,943**
Expenditures:			
Contractural Services	0	0	12,242
Cash Forward (2018 column)			17,701
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**29,943**
Unencumbered Cash Balance Dec 31	0	17,701	0
2016/2017/2018 Budget Authority Amount:	0	0	29,943

Adopted Budget **Tourism**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	306,610	341,311	341,311
Receipts:			
Motel Tax	168,713	170,000	175,000
Rentals	50,272	54,100	50,000
Concessions and Leases	73,062	45,132	5,400
Event Revenues	49,056	28,000	30,000
Interest on Idle Funds	116		0
Miscellaneous	842		0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**342,061**	**297,232**	**260,400**
Resources Available:	**648,671**	**638,543**	**601,711**
Expenditures:			
Personal Services	94,128	76,971	101,846
Contractual Services	158,466	127,167	132,100
Commodities	6,189	11,043	5,350
Capital Outlay	8,526	0	0
Debt Retirement	40,051	0	0
Transfer to Lake Debt Reserve	0	40,051	40,051
Transfer to General Fund	0	42,000	42,000
Cash Forward (2018 column)			280,364
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**307,360**	**297,232**	**601,711**
Unencumbered Cash Balance Dec 31	341,311	341,311	0
2016/2017/2018 Budget Authority Amount:	453,576	626,832	601,711

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	287,585	593,798	593,798
Receipts:			
Intergovernmental	682	1,000	1,000
Charges for Services	4,111,868	4,002,592	4,208,537
Concessions and Leases	11,605	12,000	11,000
Sale of Scrap Materials/Equipment	3,198	0	0
Bad Debt Collection	471	1,000	1,000
Reimbursements	0	1,000	1,000
Interest on Idle Funds	5,507	650	650
Miscellaneous	51,758	43000	43000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,185,089**	**4,061,242**	**4,266,187**
Resources Available:	**4,472,674**	**4,655,040**	**4,859,985**
Expenditures:			
Administration	670,524	954,552	1,045,381
Treatment	828,954	757,587	854,099
Maintenance & Distribution	740,763	700,285	773,925
Supply	205,632	122,208	200,000
Capital Outlay	71,656	148,832	11,130
Debt Retirement	731,312	707,692	711,566
Transfer to Construction Fund	25,035	0	0
Transfer to Data Processing Fund	10,000	10,000	10,000
Transfer to General Fund	370,000	370,000	370,000
Transfer to Lake Debt Reserve	225,000	290,086	290,086
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,878,876**	**4,061,242**	**4,266,187**
Unencumbered Cash Balance Dec 31	593,798	593,798	593,798
2016/2017/2018 Budget Authority Amount:	4,315,427	4,692,441	4,266,187

Adopted Budget

Sewer Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	5,771,524	83,386	83,386
Receipts:			
Intergovernmental Revenue	431	250	250
Charges for Services	2,002,617	2,160,117	2,471,539
Rentals	1,850	2,000	2,000
Concessions and Leases	46,982	40,000	40,000
From Construction Fund	1,210,196	0	0
Premiums on Bonds Sold	198,802	0	0
Interest on Idle Funds	296	300	300
Miscellaneous	12,425	14,000	14,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,473,599**	**2,216,667**	**2,528,089**
Resources Available:	**9,245,123**	**2,300,053**	**2,611,475**
Expenditures:			
Administration	348,869	268,874	279,200
Treatment	764,730	649,021	836,878
Maintenance & Distribution	224,644	188,862	238,740
Capital Outlay	10,597	10,600	10,600
Debt Retirement	7,698,068	953,224	907,138
Transfer to Construction Fund	33,829	0	0
Transfer to Lake Debt Reserve Fund	0	65,086	65,086
Transfers to General Fund	71,000	71,000	71,000
Transfers to Data Processing Fund	10,000	10,000	10,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,161,737**	**2,216,667**	**2,418,642**
Unencumbered Cash Balance Dec 31	83,386	83,386	192,833
2016/2017/2018 Budget Authority Amount:	9,234,889	2,631,633	2,418,642

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	236,692	378,305	578,686
Receipts:			
Intergovernmental	1,534	1,000	2,500
Charges for Services	1,432,447	1,500,800	1,563,000
Recycling Center	43,056	45,000	45,000
Reimbursements	10,040	4,000	10,000
Interest on Idle Funds	118	0	0
Miscellaneous	11,724	4,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,498,918**	**1,554,800**	**1,625,500**
Resources Available:	**1,735,610**	**1,933,105**	**2,204,186**
Expenditures:			
Administration	997,580	970,200	1,045,885
Recycling	245,231	183,682	190,900
Capital Outlay	7,378	42,500	187,500
Debt Retirement	20,037	0	0
Transfer to General	78,000	78,000	78,000
Transfer to Equipment Reserve	7,200	60,000	60,000
Transfer to Lake Debt Reserve Fund	0	20,037	20,037
Transfer to Construction Fund	1,879	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,357,305**	**1,354,419**	**1,582,322**
Unencumbered Cash Balance Dec 31	378,305	578,686	621,864
2016/2017/2018 Budget Authority Amount:	1,401,612	1,410,047	1,582,322

Adopted Budget

CNG	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	6,584	18,192	18,192
Receipts:			
Charges for Services	17,757	16,580	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,757**	**16,580**	**17,500**
Resources Available:	**24,341**	**34,772**	**35,692**
Expenditures:			
Contractual Services	6,149	16,580	17,500
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,149**	**16,580**	**17,500**
Unencumbered Cash Balance Dec 31	18,192	18,192	18,192
2016/2017/2018 Budget Authority Amount:	15,000	16,580	17,500

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Data Processing**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	191,841	219,776	163,081
Receipts:			
Charges for Services	854,460	789,505	941,200
Transfer from Water Fund	10,000	10,000	10,000
Transfer from Sewer Fund	10,000	10,000	10,000
Reimbursements	4,510	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**878,970**	**809,505**	**961,200**
Resources Available:	**1,070,811**	**1,029,281**	**1,124,281**
Expenditures:			
Personal Services	650,252	652,303	734,722
Contractual Services	120,816	149,047	169,885
Commodities	71,958	57,350	47,600
Capital Outlay	7,564	7,500	8,993
Transfer to Expendable Trust	445	0	0
Cash Forward (2018 column)			163,081
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**851,035**	**866,200**	**1,124,281**
Unencumbered Cash Balance Dec 31	219,776	163,081	0
2016/2017/2018 Budget Authority Amount:	1,053,408	1,192,201	1,124,281

Adopted Budget

Construction	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,155,388	0	269,000
Receipts:			
Transfer from General Fund	413,789	0	0
Transfer from Airport Fund	0	42,000	40,000
Transfer from Major Street Fund	1,879	0	0
Transfer from Economic Development Fund	42,704	0	0
Transfer from Water Fund	25,035	0	0
Transfer from Sewer Fund	33,829	0	0
Transfer from Refuse Fund	1,879	0	0
Transfer from Excess Sales Tax	0	227,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**519,115**	**269,000**	**40,000**
Resources Available:	**2,674,503**	**269,000**	**309,000**
Expenditures:			
Transfer to Economic Development Fund	14,960	0	0
Transfer to Bond & Interest Fund	3,755	0	0
Transfer to Sewer Fund	1,210,196	0	0
Transfer to General Fund	119,002	0	0
Transfer to Ordinance Street Sales Tax	613,227	0	0
Transfer to Excess Sales Tax	713,363	0	0
Cash Forward (2018 column)			309,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,674,503**	**0**	**309,000**
Unencumbered Cash Balance Dec 31	0	269,000	0
2016/2017/2018 Budget Authority Amount:	278,589	278,589	309,000

See Tab A

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **El Dorado Senior Center**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		23,344	23,344
Receipts:			
Ad Valorem Tax	47,180	47,180	47,180
Intergovernmental	0	0	0
Transfer from General Fund	18,000	47,085	36,165
Reimbursements	29,205	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,385**	**94,265**	**83,345**
Resources Available:	**94,385**	**117,609**	**106,689**
Expenditures:			
Personal Services	51,635	54,595	56,765
Contractual Services	18,545	36,970	25,480
Commodities	861	2,700	1,100
Cash Forward (2018 column)			23,344
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,041**	**94,265**	**106,689**
Unencumbered Cash Balance Dec 31	23,344	23,344	0
2016/2017/2018 Budget Authority Amount:	0	104,135	106,689
	See Tab A		

Adopted Budget

Ordinance Street Sales Tax	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	1,016,335	1,016,335
Receipts:			
Transfer from Construction Fund	613,227	0	0
Transfer from General Fund	415,251	600,000	600,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,028,478**	**600,000**	**600,000**
Resources Available:	**1,028,478**	**1,616,335**	**1,616,335**
Expenditures:			
Street Rehabilitation	0	500,000	500,000
Street Maintenance	12,143	100,000	100,000
Cash Forward (2018 column)			1,016,335
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,143**	**600,000**	**1,616,335**
Unencumbered Cash Balance Dec 31	1,016,335	1,016,335	0
2016/2017/2018 Budget Authority Amount:	0	0	1,616,335
	See Tab A	**See Tab C**	

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Excess Sales Tax**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	1,171,501	997,996
Receipts:			
Transfer from General Fund	511,138	450,000	500,000
Transfer from Construction	713,363	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,224,501**	**450,000**	**500,000**
Resources Available:	**1,224,501**	**1,621,501**	**1,497,996**
Expenditures:			
Transfer to General Fund	0	278,307	288,277
Transfer to Construction Fund	0	227,000	0
Transfer to Expendable Trust Fund	53,000	118,198	0
Cash Forward (2018 column)			1,209,719
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,000**	**623,505**	**1,497,996**
Unencumbered Cash Balance Dec 31	1,171,501	997,996	0
2016/2017/2018 Budget Authority Amount:	0	0	1,497,996
	<u>**See Tab A**</u>	<u>**See Tab C**</u>	

City of El Dorado 2018

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	1,197,478	13.821	31,834
Debt Service	1,289,171	14.879	34,272
Library	421,710	4.867	11,211
Airport	65,446	0.755	1,740
Industrial Mill Levy	84,342	0.973	2,242
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	3,058,147	35.295	81,299

2017 July 1 Valuation: 86,645,015

Valuation Factor: 86,645.015

Neighborhood Revitalization Subj to Rebate: 2,303,415

Neighborhood Revitalization factor: 2,303.415

**This information comes from the 2018 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

City of El Dorado

NON-BUDGETED FUNDS (B)

2018

(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

City of El Dorado

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

Page No.

City of El Dorado

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: The two bold yellow figures should agree.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N**eighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. P**ark land acquisition fund (commission-manager cities).** Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

Sample Notice of Vote Publication

Notice of Vote - City of El Dorado

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget

Sample Notice of Vote Publication

Notice of Vote - City of El Dorado

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied

2017 Budget	$	4,055,402
2018 Budget	$	4,592,141

Approved (vote) __________ to __________

Sample Notice of Vote Publication

Notice of Vote - City of El Dorado

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

	Total Property Tax Levied	Mill Levy*
2017 Budget	$ 4,055,402	48.040
2018 Budget	$ 4,592,141	53.000

Approved (vote) ____________ to ____________

* 2017 mill levy is actual. 2018 mill levy is estimated.

RESOLUTION NO._________

A resolution expressing the property taxation policy of the City of El Dorado governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the City of El Dorado exceeding the amount levied to finance the 2017 budget of the City of El Dorado, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, City of El Dorado provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the City of El Dorado governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this _____day of____________, 2017 by the City of El Dorado governing body, Butler, Kansas.

City of El Dorado Governing Body

____

____

____

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2016 'total expenditures' exceed your 2016 'budget authority.'

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2018 adopted budget has not been submitted to the county clerk) then the budget law violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2016 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2016 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2016 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calandar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2016 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2016 has been completed, or the 2018 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2016 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "*10-1116 applies.*"

What if K.S.A. 10-1116 does not apply?

If the fund does not fall into one of the categories, then let's explore your options, below, to see if we can help you avoid a cash basis law violation.

Options

If your financial records for 2016 are not closed (i.e. an audit has not been completed, or the 2018 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply, and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2017 'total expenditures' exceed your 2017 budget authority.'

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2017 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2017 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2017 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2018 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes, by all means. You really don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be $0.

Now, it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2017 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2017 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2018 'total expenditures' exceed your 2018 Unemcumbered cash balance Dec 31.'

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in $0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a $0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a $0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to $0 the municipality does not have to spend down to $0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

* * * * *

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (value of one mill)

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000 / 1000 = $312,000.00

Formula:						
$312,000,000	(assessed valuation)	/	1000	=	$312,000.00	(value of one mill)

* * * * *

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$312,000,000 / 1000 = $312,000.00

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

Formula:							
$312,000,000	(asd. val.)	/	1000		=	$312,000.00	(value one mill)
$50,000	(property tax)	/	$312,000.00	(mill value)	=	0.160 (mill rate increase)	

* * * * *

Impact of a Property Tax Increase on a $100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a $100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:
$312,000,000 / 1000 = $312,000 (example #1)
$50,000 / $312,000 = .160 mills (example #2)

The **second step** is to determine the residential property assessed value:
$100,000 home x .115 = $11,500 (assessed value)

The **last step** is to determine the property tax increase:
$11,500 (assessed value) x .160 (mill rate) / 1000 = $1.84
The increase in property tax for a $100,000 home will be $1.84

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the home)						
Third Step:	$100,000	x	0.115	=	$11,500	(assessed value)	
	(assessed value)		(increase mill rate)				(increase tax)
Result:	$11,500	x	0.160	/	1000	=	$1.84

* * * * *

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)	
	(assessed value)		(increase mill rate)				(increase tax)
Result:	$750,000	x	0.160	/	1000	=	$120.19

* * * * *

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:								
	(assessed valuation)							
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)		
	(increased prop. tax)		(value of 1 mill)					
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)		
	(value of the property)							
Third Step:	$2,500,000	x	0.250	=	$625,000	(assessed value)		
	(assessed value)		(increase mill rate)					(increase tax)
Result:	$625,000	x	0.160	/	1000		=	$100.16

* * * * *

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:								
	(value of the home)		(residential %)		(assessed value)			
First Step:	$100,000	x	0.115	=	$11,500			
	(assessed value)		(total mill rate)					(impact, total mills)
Second Step:	$11,500	x	52.869	/	1000		=	$607.99

* * * * *

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:								
	(desired mill rate)		(total assd. valuation)					(total taxes levied)
	52.869	x	$312,000,000	/	1000		=	$16,495,128.00

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.
http://www.da.ks.gov/ar/muniserv/

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.
http://www.da.ks.gov/ar/setoff/

League of Kansas Municipalities – City-County Highway Fund estimates
http://www.lkm.org/resources/budgettips/

League of Kansas Municipalities – Directory of Kansas Public Officials
http://www.lkm.org/publications/dokpopop.html

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/legsrv-statutes/index.do

Kansas Attorney General Opinions
http://ksag.washburnlaw.edu/

Kansas State Treasurer – Municipal Distributions
http://www.kansasstatetreasurer.com/prodweb/dist/index.php

Kansas Department of Revenue
http://www.ksrevenue.org/

Kansas Department of Revenue – Property Valuation
http://www.ksrevenue.org/pvd.htm

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool
https://www.pooledmoneyinvestmentboard.com/

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	4,055,402	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	412,518	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	0	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	0	
3) Net Tax Levy (Base)		3,642,884

Percentage Adjustments

4)	CPI Adjustment - 1.4%			51,000
	(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)			
5)	Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)		1,294,950	
6)	2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	2,472,745		
	2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	2,591,666		
	Increase in Total Personal Property Valuations (cannot be less than zero)		0	
7)	Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		0	
8)	Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		631,553	
9)	Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		729,288	
10)	Total Assessed Value of Adjustments		2,655,791	
11)	Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		86,645	
12)	Adjustment Percentage (Line 10 Divided by Line 11)	3065.14%		
13)	Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			111,659,513
14)	**Total Percentage Adjustments**			**111,710,514**

Increased Tax Revenues Adjustment

15)	Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	1,324,349	
	Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	929,200	
	Difference		395,149
16)	Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	225925	
	Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	225925	
			0
17)	Property Tax Revenues Spent on Special Assessments in 2018 Budget		276,294
18)	Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		0
19)	Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		0
20)	Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		0

21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		2,293,105	
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	2,541,900		
CPI Adjustment - 1.4%	35587		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		2,577,487	
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		1,711,696	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	2,075,669		
CPI Adjustment - 1.4%	29059		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)		2,104,728	
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		0	
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	0		
CPI Adjustment - 1.4%	0		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		0	
Increased Emergency Medical Expense			0
Total Increased Tax Revenue Adjustment			**671,443**

Levy on Behalf of Another Political or Governmental Subdivision

24)	Library Levy 2018 Budget	421,710
24a)	Recreation Commission Levy 2018 Budget	0
24b)	Other Governmental Levy 2018 Budget	0
25)	**Total Levies on Behalf of Another Political or Governmental Subdivision**	**421,710**
26)	**Total Computed Tax Levy**	**116,446,551**

TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Adoption of Financial Policies
DATE: August 21, 2017

Background:
Staff have worked over the past six months to develop a comprehensive set of financial policies. The City Commission reviewed them at a work session in July and they are now ready for approval and implementation.

Policy Issue:
The current financial policies are outdated and no longer follow the Generally Accepted Accounting Principles.

Alternatives:
The City Commission may choose to leave the older policies in place

Fiscal Impact:
These policies will establish guidelines with which staff may better plan for the future as well as update the policies to better follow the Generally Accepted Accounting Principles.

Trade-offs:
These policies will provide stricter guidelines which allow for less leeway in spending.

Staff Recommendation:
Approve the resolution

Commission Actions:
Commissioner __________ moved to approve Resolution No. ____, a Resolution providing financial policies for the City of El Dorado, Kansas.

Commissioner __________ seconded the motion.

RESOLUTION NO. 2849

A RESOLUTION PROVIDING REVISED FINANCIAL MANAGEMENT POLICIES FOR THE CITY OF EL DORADO, KANSAS

WHEREAS, a financial management policy is helpful for developing sound budget practices that sustain current service levels, maintain financial stability and provide for accurate financial reporting; and

WHEREAS, the Uniform Grant Guidance require an update to the financial policies and procedures; and

WHEREAS, the City Commission has reviewed a proposed financial policy and wish to adopt those proposed policies.

NOW, THEREFORE, BE IT RESOLVED by the City of El Dorado governing body that the attached financial policies be adopted.

ADOPTED by the City Commission of the City of El Dorado, in Butler County, Kansas, the 21st day of August, 2017.

SIGNED by the Mayor, this 21st day of August, 2017.

____
Vince Haines
Mayor

Attest:

____
Tabitha D. Sharp
City Clerk

GENERAL FINANCIAL AND BUDGETARY POLICIES

City of El Dorado, Kansas

Adopted with Resolution No. ____

Revenue

The City's operations will be funded from a diversified and stable revenue system that will shelter the municipal government from short-term fluctuations in any one revenue source.

The City will project revenues five years into the future, to include the upcoming budget year. Projections will be updated annually based on trend analysis and other factors. Each existing and potential revenue source will be reviewed annually.

The City will identify all revenue sources that are restricted and ensure that processes are implemented and monitored to ensure that such restricted funds are allocated for their intended purposes and not used for general governmental uses. Where necessary by legal mandate or otherwise prudent financially, the City will create separate funds to track the receipt and expense of restricted funds. The City will periodically review programs funded, in whole or in part, by restricted funds to ensure that adequate funding exists to continue providing such services at existing levels.

All potential grants shall be carefully examined for matching requirements (both actual dollar and in-kind contributions) and future allocation of resources.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the Comprehensive Plan, Capital Improvement Plan, and local government priorities, and whose operating and maintenance costs have been included in the operating budget forecasts.

One-time revenues will only be used for one-time expenditures. Moreover, one-time revenues, such as grants, will be used only after an examination determines whether they are subsidizing an imbalance between operating revenues and expenditures, and then only if a long-term forecast shows that the operating deficit will not continue.

The City will seek to recover a portion of its direct and indirect costs rendered for public services where user fees or charges are determined to be an appropriate method to cover such costs. Fees and charges will be set at a level to ensure that the specific level of coverage is met. The City will annually review fees and charges to ensure that the coverage ratio continues with increases in service delivery. Fees and charges authorized to recover the City's cost of providing services may be exempt from this policy when adhering to a formula would establish fees and charges at a level that may be considered a hardship for the general public.

Expenditures

Reports comparing the actual revenues and expenditures to budgeted amounts will be prepared by the Finance Department and provided to Department Directors monthly. In addition, such comparative reports will be provided to the governing body at least quarterly.

Expenditure levels in constant dollars will be held constant in all functional service areas except at the recommendation of the City Manager and approval of the governing body during the annual budget process as allowed by state law.

Before the City undertakes any agreement, partnership, or action that creates fixed costs, the cost implications (both operating and capital) for such arrangements will be fully determined for the current and future years. Future years shall be defined as the useful life of the project, vehicle or equipment, etc. that such fixed costs are attributed to in the arrangement.

All externally mandated services for which funding is available will be fully costed out, including overhead, to allow complete reimbursement of expenses.

All offers of employment and promotions shall include an analysis of total compensation to include direct salary and the employer and employee share of fringe benefits. The Department Director, supervisor, and employee will be informed of the total compensation cost of the proposed change.

Cost analysis of proposed salary increases will include the effect of such increases on the employer share of related fringe benefits.

All current operating expenditures will be paid for with current operating revenues, or as otherwise allowed on a modified accrual basis.

Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues, or rolling over short-term debt, will be avoided.

Enterprise Funds

All fees and charges for each enterprise funds will be set at a level that fully supports the direct and indirect cost of the activity. Indirect costs include annual depreciation.

Revenue generated from user fees and utility rates will be reviewed annually to ensure that such fees and rates are set at a level that is fully self-supporting.

Cash Reserves

The City recognizes the need to maintain appropriate cash reserves to secure and maintain investment-grade credit ratings, meet seasonal requirements in cash flow, and reduce susceptibility of negative impacts from emergency or unanticipated expenditures or revenue shortfalls. To meet these requirements, the City will adopt an annual budget that will provide for an undesignated cash reserve in each of the City's budgeted funds, in accordance with the following guidelines:

General Fund - A cash reserve will be established and maintained to cope with emergencies and unanticipated situations. The General Fund reserve will be maintained within a range of 15% to 25% of the average of the prior three years' operating expenditures. Any funds in excess of the minimum balance may be allocated to one-time governmental purposes at the discretion of the governing body. In the event the cash reserve falls below the minimum balance, the City Manager will report such event to the governing body and with a plan to return the cash reserve to at least the required minimum balance within a reasonable period of time.

Bond and Interest Fund - A cash reserve will be established for the Bond and Interest Fund of not less than 10% of the anticipated general obligation debt service payment, including principle and interest, for the upcoming budget year, including any special assessment supported debt, but excluding debt planned for repayment by enterprise funds or other City funds. However, the City may establish a higher cash reserve to mitigate impacts of potential delinquencies in cases of significant exposure to special assessment payment delinquencies.

Enterprise Funds – A cash reserve will be maintained for each enterprise fund within a range of 15% to 25% of each funds' operating expenditures. The minimum balance for the cash reserve will be equal to 15% of the average of the prior three years' operating expenditures, including debt service. In addition, enterprise funds will also retain sufficient cash reserves to meet or exceed any bond covenants or other obligations required in the issuance of debt to support said enterprises.

Other Budgeted Funds - Cash reserves shall be planned for and maintained as needed for other budgeted funds, based on the volatility and reliability of the revenue mix for each fund, as well as the predictability and degree to which expenditures in each fund are controllable.

Cash Management

The City will maintain one primary checking account. Other checking accounts may be used when required by bond covenants, grant programs, or specialized activities such as the Health Insurance or Flexible Spending employee benefit accounts. All checking accounts must be approved by the City Manager and Finance Director.

Petty cash funds may be established with the approval of the City Manager and Finance Director.

All checking and petty cash funds shall be balanced monthly. Reconciliations shall be maintained for review by the independent auditors on an annual or non-routine basis.

A cash-flow analysis will be made of all funds on an annual basis. Disbursement, collection, and deposition of all funds will be scheduled to ensure maximum cash availability.

The accounting system will provide regular information about cash position and investment performance.

When permitted by law, cash from several different funds will be pooled for investment to maximize the return on investment. Interest will be distributed based on the percentage of contribution of participating funds.

Debt

Proceeds from long-term debt will not be used for current, ongoing operations.

Long-term borrowing will be confined to capital improvements too large to be financed from current revenues. Long-term debt will have approximately level debt service payments and will be paid back within a period not to exceed the useful life of the capital improvement or asset being financed and no greater than a period of twenty years.

Where possible, special assessment, revenue, or other self-supporting bonds will be considered before issuing general obligation bonds. General obligation (G.O.) debt may be used for enterprise activities, provided the specific enterprise fund makes the debt service payments on the bonds.

The City will use short-term debt, defined as debt with a maturity of up to four years, in anticipation of issuing bonds or for the purposes of financing capital improvements for which it is not practicable to rely on cash financing and for which long-term bonds are not deemed to be appropriate. Temporary financing will be retired within six months of the completion of the project using such temporary financing.

Total debt service for general obligation debt will not exceed ten percent of net operating revenues.

The impact of debt service on total annual fixed costs will be analyzed prior to the governing body's formal commitment to a project and before the issuance of debt for any such authorized project.

The City will apply for a bond rating from a rating agency such as Standard and Poor's or Moody's for bond issues when such a rating is deemed advantageous to the City's ability to issue bonds. The City will make all reasonable efforts necessary to maintain the City's bond rating and seek upgrades when financial conditions merit. A policy of full disclosure on every financial report and bond prospectus will be followed.

The City shall retain a qualified, independent financial advisor and qualified bond counsel to advise the City and assist in protecting the City's interest when any municipal bonds or temporary financing are to be issued by the City or a subsidiary entity.

Post-Issuance Compliance

The City will monitor post-issuance compliance of tax-exempt qualified obligations issued by the City, or its subordinate units, to ensure compliance with applicable provisions of the Internal Revenue Code of 1986, as amended, and regulations promulgated thereunder.

The City recognizes that complying with applicable provisions of the Code is an ongoing process, required for the entire time bonds remain outstanding, and is an integral component of the City's debt management. Consequently, the City will require ongoing monitoring and consultation with Bond Counsel beyond the scope of its initial engagement with respect to outstanding bonds.

All post-issuance compliance monitoring requirements shall be performed by the City no less than once annually with respect to all outstanding bonds of the City. Performance of annual responsibilities of post-issuance compliance shall be completed on or before September 1st of each calendar year bonds are outstanding.

Training for post-issuance compliance shall be provided to employees designated to implement the City's post-issuance practices shall occur once every five years, or when significant changes to the Code or applicable law occurs, or when a new individual is hired for a position with delegated responsibilities for such compliance.

For each issue of bonds and each project financed with proceeds of bonds, the City shall adopt, or cause its duly authorized corporate trustee to adopt, an accounting methodology that separately maintains each source of funding for a project and identifies the use of such sources of funding by individual project, and monitors and identifies the expenditure of proceeds of the bonds.

The City shall maintain or ensure that all pertinent records related to the issuance of bonds are maintained by the City or a duly appointed corporate trustee. All such records shall be retained during the time any bond remains outstanding and for a minimum of five years or as otherwise required by law.

The Finance Director shall monitor the use of all projects financed with bond proceeds to ensure that no unqualified private use is made of such proceeds. Bond Counsel shall review any arrangement or contract which may result in private use of bond-financed facilities prior to the issuance of bonds. If the City identifies any possible private use of bond-financed projects, the City Manager will consult with Bond Counsel to determine whether such use will have an adverse effect under the Code and whether remedial action, as allowed by the Code, is necessary.

Following completion of a bond-financed project, the Finance Director shall: 1) review the expenditures of the bond proceeds to determine whether all bond proceeds have been allocated to the project as intended; 2) direct the use of unspent proceeds in accordance with the limitations of the bond documents, and if no provision is made otherwise, to the redemption or defeasance of outstanding bonds of the same issue; and 3) consult with Bond Counsel regarding the potential yield restriction or yield reduction payments if unspent bond proceeds remain after three years from issuance.

If the City issues tax-exempt industrial revenue bonds or other conduit bonds on behalf of a third-party borrower, the City will consult with Bond Counsel and require that before such bonds or obligations are issued, the documents prepared in connection with such issues require appropriate post-issuance compliance measures be undertaken by the conduit borrower or the bond trustee, or both.

Before the City issues bonds to advance refund any outstanding bonds, the City Manager shall consult with the Bond Counsel, Financial Advisor, and others as necessary, to determine if the proposed refunding complies with all applicable requirements of the Code, including a determination that the bonds to be advanced refunded remain tax-exempt obligations in compliance with all applicable provisions of the Code.

The City Manager, or designee, shall review the Continuing Disclosure Undertaking for each issue of bonds and determine the financial information and operating data the City is required to include in an annual report filed with the Municipal Securities Rulemaking Board (MSRB) or the Electronic Municipal Market Access (EMMA), and cause the annual report to be filed as required by the applicable Continuing Disclosure Agreement. The City Manager, or designee, in consultation with Bond Counsel, will review the Continuing Disclosure Undertaking to determine which material events related to the issue of bonds will require filing a notice with the MSRB. The City Manager will cause appropriate notice to be filed as provided in the Continuing Disclosure Agreement if a material event is determined to require notification.

Investments

The first and primary objective for each investment transaction is to insure that capital losses are avoided. As such, The City's cash management portfolio shall be designed with the objective of maximizing net earnings, consistent with constraints imposed by safety objectives, cash flow considerations, state laws, and City priorities.

All investments shall be made in accordance with applicable Kansas law and Section 3.04.200 of the City Code of the City of El Dorado, Kansas.

Management responsibility for the investment program is delegated to the Finance Director, who shall establish procedures for the operation of the investment program, consistent with this investment policy and subject to the approval of the City Manager. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual securities credit risk or market price change, provided deviations for expectations are reported in a timely fashion and appropriate action is taken to avoid adverse developments.

The City prefers to invest in securities whose maturities do not exceed four years, although the City reserves its ability to invest in instruments with maturities that exceed four years as allowed by state law and where it is deemed appropriate and prudent to invest for durations exceeding four years.

Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector so as to reduce the extent of losses due to having an unbalanced portfolio in terms of maturities, instrument type, and issuers.

Risk of market price volatility shall be controlled through the adoption of a "buy and hold" strategy whereby the City holds each investment to maturity, coupled with maintenance of an adequate liquidity position to insure the ability to meet normal anticipated cash flow needs. When advantageous, it is allowable to sell investments to realize a gain due to price fluctuations; however, such transactions shall not be a part of the normal course of business.

Collateralization shall be required on all deposits and repurchase agreements. Collateral pledged must meet state statute requirements, and must be held by the Federal Reserve Bank, the Federal Home Loan Bank in Topeka, or by a third party custodian pursuant to an adopted tri-party custody agreement. The City shall enter into a Security Agreement for Deposits with the depository bank for all deposits. The City will receive deposit advice for the pledged securities from the Federal Reserve Bank, or a joint custody receipt from the third party custodian. The maximum Federal Insurance provided for account customers may be considered a part of the institution's pledge collateral. Collateralization shall be maintained at 100% of the market value of principal and accrued interest at all times, including peak periods. At the end of each month, the depository bank will provide the market value of each pledged security to the City.

In the event a third party custodian is used, such custodian shall not have an ownership relationship or affiliation with the depository bank.

Pledged collateral shall not be released until an acceptable re-pledging of collateral is made by the depository bank and confirmed to the Finance Director, or their designee, in the event of a transfer of collateral.

Collateralization of investments shall be by the actual investment instrument. All securities owned by the City must be perfected in the name of the City and held by the City or its authorized safekeeping agent. All investments of the City shall be issued as required by this policy. The City will enter into a safekeeping agreement with a safekeeping agent whereby all investments are held in the City's account in the City's name by the safekeeping agent. By state statute, all Municipal Investment Pool accounts shall be exempt from providing safekeeping receipts or written confirmation. The Finance Director, or designee, may receive verbal confirmation by phone following Municipal Investment pool guidelines.

Per Section 3.04.240 of the City Code, the interest or other earnings from investments made pursuant to Sections 3.04.200 through 3.04.230 of the City Code may be budgeted and credited to any fund designated by the governing body without regard to the fund or funds from which the investments were made. As a general rule, interest earnings will be credited to those funds based on average of the balance and the cash balance at year end. This distribution may be manually adjusted if, in the Director's judgment, there are obvious inter-fund inequities.

At the end of each quarter, the Finance Director shall prepare and submit to the City Manager a report outlining the quarter's investment activity. Such report shall contain sufficient information to evaluate the performance of the investment program and verify that investment officials have acted in accordance with the investment policy and written investment procedures.

Budget

The budget will provide sufficient funding for adequate maintenance and orderly replacement of facilities, vehicles, and equipment.

All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.

All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated annually. A maintenance and replacement schedule based on this projection will be developed and followed.

A full cost analysis will be done for all new capital facilities and vehicles and equipment prior to inclusion in the Capital Improvement Plan.

In accordance with Kansas law, the City Manager shall be responsible for the preparation of the annual budget. A proposed budget for the following fiscal year shall be submitted to the City Commission for review and discussion on or before July 1st of each year, along with timely consideration and approval of the budget by August 25th, as required by state law.

The annual budget must be balanced for all budgeted funds. Total anticipated revenues, including the portion of anticipated reserves in excess of the target balance, or in accordance with a target balance plan, must equal total estimated expenditures.

Funds may be added to or removed from the budget with approval of the City Commission as requirements change. In general, any continuing operations of the City shall be accounted for through budgeted funds. Non-budgeted funds are used for construction projects authorized through the issuance of debt, for trust and agency activities, for activities funded by state and federal grants that are not of a continuing nature, and for special purpose funds.

All budgets will be adopted on a cash basis as modified to include: expenditures for the fiscal year, expenditures incurred but not paid, and purchase commitments. Revenues will be recognized at the time revenue becomes measurable and available, whether or not it was billed or due in another period.

All appropriations lapse at year-end, except for encumbered appropriations, which will be carried forward into the next fiscal year as reservations of fund reserve.

The budget shall be adopted at the fund level. Expenditures may not exceed the fund's budget without approval from the City Commission. When appropriated, the budget for a fund may be republished to reflect changes deemed necessary and appropriate by the City Commission.

Department budgets will also be specified during the annual budget. The City Manager must authorize all inter-transfers between funds. The Finance Director must authorize all intra-fund transfers or reclassifications.

The City will seek to maintain an amount in the General Fund operating budget (i.e., a line item for contingencies) for unforeseen operating expenditures or revenue shortfalls. The amount of the contingency that may be spent will be limited to between $100,000 and $200,000, and is contingent upon available budget authority and available funds. All planned expenditures from the General Fund contingency line item shall be approved in advance by the City Commission.

The City will maintain a budgetary control system to monitor compliance with the budget.

Capital Improvement Program

The City shall establish a five-year Capital Improvement Program (CIP) to guide decision-making on public improvements and major program expenditures. The CIP provides a mechanism for scheduling public physical improvements over a number of years. It also establishes the City's priorities for public projects based on available financial resources and project criteria.

The CIP shall be updated annually following analysis of unaudited year-end financial reports and prior to the adoption of the City's annual operating budget.

The City shall use a portion of its annual budgeted revenues for “pay-as-you-go” capital investments. The City Commission may dedicate mill levy proceeds, sales taxes, user fees or other local revenues to fund capital improvements.

The City will seek to maintain its physical assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs. The CIP and operating budget will provide for the major renovation and orderly replacement of buildings, facilities, and equipment from current revenues where possible.

The Planning Commission, pursuant to K.S.A. 12-747 and Section 2.28.020 of the City Code, shall review and make recommendations on public improvement programming each year. The Planning Commission's review shall include a finding and recommendation on the conformance of the CIP to the Comprehensive Plan. In addition to the Planning Commission's review, the City shall also implement various public engagement opportunities to ascertain input from the public on proposed capital improvements.

The City Manager, in making CIP recommendations to the City Commission, shall use the following criteria in evaluating projects:

- Capital investment projects which preserve existing infrastructure and maintain basic public services;
- Capital projects which implement a component of an approved City plan;
- Projects that advance governing body goals and priorities;
- Projects which specifically replace or renovate an essential, but obsolete, facility;
- Projects which reduce the cost of operations, maintenance or energy consumption;
- Projects identified as addressing important public health and safety issues;
- Projects mandated by the federal or state government;
- Projects that support economic development, defined as the growth and expansion of the City's tax base;
- Projects which are funded, in whole or in part, by leveraged or partnership funding, including grants, private funds, or other outside funding source; and
- Such other criteria as the City Commission or City Manager may require.

The five-year CIP, as approved, shall contain the following sections:

> A listing of potential capital projects which require significant additional information (i.e., concept design, feasibility report, cost estimates, funding source analysis, etc.) before they can be formally considered for approval and placement in a specific year in the CIP. This section shall be titled "Projects for Further Review."
>
> A listing of preliminarily approved capital projects, including estimated cost and funding source by years, which have undergone review for costs and benefits and have identified funding expected to be available for the project. This section shall be titled "Preliminarily Approved Projects."

A listing of projects for which adequate information exists as to planning, estimated costs, benefits, etc., and which the City Commission agrees would be desirable projects for the community in the future, but for which an adequate and appropriate funding mechanism has not yet been determined as available. This section shall be titled "Projects Identified but Unfunded."

Financial Reporting

The City will establish and maintain accounting records in such a manner that financial statements and reports will be issued consistent with the standards applicable to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

The City will contract for an annual independent audit of City accounting records. The audit shall be conducted in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and applicable provisions of the *Kansas Municipal Audit and Accounting Guide*. The City will comply with the Federal Single Audit Act, as required.

The City will comply with all financial reporting requirements set forth in Kansas law.

The City will identify and implement less formal methods than the annual budget documents and the audited financial reports to provide important financial data to the citizens of the community. Efforts will be made to provide these "popular reports" via print and electronic media.

The City Manager will provide the City Commission with an unaudited year-end summary financial report within sixty days of the end of the fiscal year. Interim updates on financial condition shall also be provided to the governing body throughout the fiscal year. The City Manager shall provide Revenue and Expenditure Reports, Fund Balance Reports and other explanatory reports and updates to the governing body at study sessions to be held each quarter. Additional updated information shall also be provided as needed during the annual budget process.

Purchasing

The underlying purposes of this policy are: 1) to ensure fair and equitable treatment of all persons who wish to, or do conduct business with the City of El Dorado; 2) to provide for the greatest possible economy in city procurement activities; and 3) to foster effective broad-based competition within the free enterprise system to ensure that the city will receive the best possible service or product at the lowest responsible bid price.

Exemptions from this policy include: 1) this policy shall not prevent the city from complying with the terms and conditions of any grant, gift or bequest that is otherwise consistent with the law; 2) when procurement involves the expenditure of state or federal assistance funds, the city shall comply with applicable state or federal law and regulations.

The City Manager or his/her designee has legal authority to make procurements, solicit bids and proposals, enter into and administer contracts, and make written determinations for the city. The City Commission must approve all expenses above $50,000 (aggregate), including those that have been budgeted, and all purchases requiring transfers of budget between funds or from contingency funds.

Exceptions to competitive bidding or purchases not requiring formal solicitation but consistent with budgeted expenses include (NOTE: purchases shall not be artificially divided so as to constitute a small purchase under these guidelines):

1. Micro Purchases - Under $5,000
    a. Department heads and/or their designee use their discretion regarding shopping the appropriate product, price and delivery subject to budget limitations.
    b. Purchases should be local if available.
    c. Purchases should be distributed equitably among qualified suppliers.
    d. Travel and training with a cumulative cost (registration, travel, lodging and meals) of more than $1,500 must be approved by the City Manager in writing prior to payment of any registration or other costs associated with the travel and training.

2. Small Purchases - Over $5,000 and up to $10,000
    a. Department heads and/or their designee request verbal quotes from at least three sources, unless fewer than three sources can be identified.
    b. Quotes shall be recorded in the department for no less than 90 days.

3. Large Purchases - Over $10,000
    a. Department heads request informal written quotes from at least three sources, unless fewer than three sources can be identified, and submit them to the City Manager for written approval.
    b. The quotes must be filed in the City Clerk's office and maintained according to the City's records retention policy.
    c. Any item not budgeted must first be approved in writing by the City Manager prior to going out to bid.

Additionally, the following are exempt from competitive bidding requirements.

- Purchases made through cooperative purchasing contracts with other units of government (County, State, Regional or Federal) when: it is in the best interest of the city and pursuant to law and the contract specifically states usability by other entities.
- Purchases made from a single-source provider. These purchases must be accompanied by a written explanation detailing why the good/material or service can be purchased from only one vendor.
- Purchases must meet compatibility requirements with existing equipment or contracts owned by the city.
- Purchases required during a publicly declared emergency (i.e. an eminent threat to the public's health, welfare or safety). However, purchases should remain practical and limited to the necessary resolution of the emergency.
- The dollar limits for quotations are waived for the following purchases:
    - Petty Cash Reimbursements;
    - Utility Bills;

- Maintenance, Repairs and Parts (up to $5,000);
- Bulk Purchases (up to an aggregate of $3,500);
- Interdepartmental Transfers or Charges;
- Medical Expenses;
- Legal Notices;
- Postage Costs;
- Fees and Taxes of Other Units of Government; and
- Payments of City Commission approved debt.

Competitive Bidding – Sealed Bid Procedures (Request for Proposals or RFP)

1. The competitive bidding process for contracts over $50,000 shall be awarded by competitive sealed bidding to the "lowest and/or best bidder" except as otherwise provided for in the policy.
2. An invitation for bids shall be issued when a contract is to be awarded by competitive sealed bidding. The invitation shall be sent using the official City form and include a complete, adequate and realistic specification or purchase description, all contractual terms and conditions applicable to the procurement, time and place for bid opening and whether a bid deposit or bond(s) will be required. Under KSA 60-1111, a payment bond is required for construction projects which exceed $40,000 and all other bonds as required by the City Commission.
3. All bids shall be sent to the attention of the City Clerk at 220 E 1st Avenue, El Dorado, KS 67042 or at cityclerk@eldoks.com when applicable. The department responsible for the request for bids shall schedule the opening with the City Clerk prior to sending the request to vendors.
4. Bids shall be opened in the presence of one or more witnesses at the time and place designated in the invitation for bids. All bids shall be open to public inspection.
5. Bids shall be unconditionally accepted without alteration or correction, except as authorized in this policy. Bids shall be evaluated based on the requirements set forth in the invitation for bids.
6. An invitation for bids, a request for proposals, or other solicitation may be canceled, or any or all bids or proposals may be rejected, in whole or in part, as may be specified in the solicitation, when it is in the best interests of the city.

Requests for Qualifications

- Requests for qualifications shall be submitted for professional services or services requiring special or technical skill, training or expertise. The individual or company must be chosen based on accountability, reliability, responsibility, skill, education and training, judgment, integrity and moral worth.
- Requests for Qualifications shall be submitted for all professional services averaging more than $1,000 per month.
- Requests for Qualifications on contracts must be performed every three (3) years.

Criteria for determining the "Lowest and/or Best Bidder" include, but are not limited to:

- The ability, capacity, and skill of the bidder to perform the contract or provide the service required.
- The ability of the bidder to perform promptly or within the time specified, without delay or interference.
- The reputation and experience of the bidder, including the city's previous experience with the bidder.
- The quality, availability and adaptability of the supplies or contractual services to the particular use required.

- The ability and availability of the bidder to provide future maintenance and service for the use of the subject of the contract.
- Any conditions attached to the bid by the bidder.

All funds/divisions shall honor contracts entered into as a result of Competitive Bidding and/or Requests for Qualifications.

Contract negotiations shall be allowed if they are in the best interest of the City of El Dorado, with the exception of equipment/vehicle purchases, those must follow the purchasing policy.

All leases must be approved by the City Commission and signed by the City Manager.
All records relating to the bidding process shall follow the records retention policy of the City of El Dorado.

City staff may utilize any local bidder (within Butler County) that is within ten percent of the lowest and/or best bid.

No person involved in making procurement decisions may have personal investments in any business entity which will create a substantial conflict between their private interests and their public duties per K.S.A. 75-4301a et seq. Any person involved in making procurement decisions is guilty of a felony if the person asks, receives, or offers to receive any compensations, gratuity, contribution, loan, or reward, or any promise thereof, either for the person's own benefit or any other person or organization from anyone interested in selling to the city. A conflict of interest may occur due to the nature of city operations. A disclosure statement regarding a conflict of interest shall not prohibit any person or organization from submitting a bid or proposal.

Appeals from any actual or prospective bidder who feels aggrieved in connection with the solicitation or award of a contract may submit an appeal in writing to the City Clerk within five working days after the bid tabulation has been released. The City Manager shall issue a written decision regarding any appeals within ten business days, less holidays, if it not settled by a mutual agreement. The decision shall state the reasons for the action taken.

The City shall follow all applicable State and Federal laws, executive orders, and rules and regulations of governmental entities that exist to govern equal employment opportunity and affirmative action in the award of public contracts. The Equal Opportunity Division of the Federal and/or State government may be contacted for explanations, interpretations and information on these laws. Failure to comply with any of the terms of the provisions of these laws shall be a breach of the present contract which may be cancelled, terminated or suspended in whole, or in part, by the City of El Dorado.

Failure by City staff to comply with any of the rules and regulations listed in this policy shall result in disciplinary action, up to and including termination of employment.

TO: City Commission
FROM: Linda Jolly, El Dorado, Inc.
SUBJ: Ad Hoc Housing Committee Recommendation for Kansas Housing Resources Corporation (KHRC) Moderation Income Housing (MIH) 2017 Application
DATE: August 16, 2017

Background:
The KHRC issued a Request for proposals for their 2017 MIH grant program. The RFP allows applicants to apply for up to $400,000 to be used for a wide range of housing activities. El Dorado received funding in 2015 ($90K) and 2016 ($120K). The City of El Dorado in conjunction with El Dorado, Inc. created an RFP and pre-application to determine local interest in the 2017 program. (See attached RFP and application) Applications were due at noon 8/15/2017. The Ad Hoc Housing Committee met the afternoon of 8/15/17. 4 applications were received for a total of 50 proposed units.

What is moderate income?

Kansas Housing Resources Corporation
Moderate Income Housing Income Range Guidelines
Based upon HUD FY 2017 State Income Limits

	1 person	2 persons	3 persons	4 persons	5 persons	6 persons	7 persons	8 persons
Maximum	$71,906	$82,219	$92,438	$102,750	$111,000	$119,156	$127,406	$135,656
Minimum	$28,763	$32,888	$36,975	$41,100	$44,400	$47,663	$50,963	$54,263

Policy Issue:
The City Commission must direct staff to prepare the application using the application parameters approved by the Commission.

Alternatives:
Not applicable.

Fiscal Impact:
New and infill construction projects that may qualify under the current Neighborhood Revitalization Program. Estimate of tax rebate as a result of this project is $9,120 per year. Estimate impact to the tax base estimated to be an increase of $1.75M. (8 units @ $125K and 10 units @ $75K)

Trade-offs:
Not applicable

Staff Recommendation:
The Ad Hoc Housing Committee reviewed the pre-applications and recommends the following: Submit an application to the KHRC for $190K. $90K of said funding to be used as down-payment assistance for new construction. Down payment assistance shall be $10K for 2 bedroom, 2 bath units and $15K for 3 bedroom, 2 bath units. This will fund 6-8 units. The remaining $100K to be used for new 2-3 bedroom, 2 bath rental units and grant funds will be provided at $10K per unit to be used for a specific project purpose.

Commission Actions:
Approve parameters and direct staff to prepare the application to be authorized at the September 7th meeting.

City of El Dorado

2017 Request for Proposals

Kansas Housing Resources Corporation

Kansas Moderate Income Housing Program

July 2017

July 21, 2017

The City of El Dorado, Kansas along with El Dorado, Inc. are requesting proposals for projects interested in partnering with the City of El Dorado to apply for funding from the Kansas Housing Resources Corporation Kansas Moderate Income Housing Program.

Background

The Kansas Housing Resources Corporation (KHRC) is a public corporation that administers federal and state housing programs on behalf of the State of Kansas. KHRC programs address single and multifamily housing development, down payment assistance for first-time homebuyers, rental assistance and housing with supportive services. A summary of KHRC programs can be found at www.kshousingcorp.org.

In addition, KHRC administers the State Housing Trust Fund (SHTF), a statutorily created fund with the stated purpose of supporting housing programs and services. While limited in resources, KHRC has historically utilized the SHTF to provide loans and grants for affordable housing development.

Recently, Kansas communities and employers have stressed a growing need for affordable moderate income housing (MIH), defined for purposes of this RFP as housing generally for households between 60 and 150 percent of HUD's FY2017 income ranges. Attachment A to this RFP details MIH income targeting based on number of household members. MIH is vital for economic development, yet difficult to achieve given that most federal housing programs serve a lower income bracket, and market supply is limited due to high development costs, low appraisals, tight lending conditions, and lack of investor interest.

In response to the increased need for moderate income housing, $2 million has been provided to the SHTF for the purpose of administering and supporting housing programs, resulting in this MIH RFP.

The July 5, 2017 KHRC Kansas MIH RFP limits grants or loans to no more than $400,000 per awardee. Eligible applicants must be either a city or county. Applicants are encouraged to request funds in the form of loans over grants. KHRC may give priority to below market rate loans to ensure maximum impact of their RFP.

Under the MIH RFP, applicants may only use funds for: (1) infrastructure necessary to support housing; or (2) actual housing development, including acquisition of real property, new construction, modular or manufactured housing and/or rehabilitation of existing housing.

Scope

Individuals or groups interested in becoming a private sector partner with the City to construct multi-family housing should begin to gather the information below. Proposed projects can be for rental or owner occupied units. Each unit should meet the following criteria:

- Homes/units with a minimum of two bedrooms are preferred
- Homes/units with a minimum of two baths are preferred
- Each project will be evaluated based on impact, quality and quantity of housing and financial viability
- Appliances: dishwasher, stove and hood
- Basement is not required but allowed
- Homes/units will have at least a 2 car garage or provide for the parking of two vehicles behind the designated setbacks for said property or multi-unit projects should define designated parking in compliance with applicable zoning regulations.
- The square footage of the home/units meet minimum subdivision regulations
- The square footage of the home/units will be comparable to existing housing in the subdivision/neighborhood.
- Homes/units on infill lots or new developments are eligible.
- A finish grade seeded yard front and back will be required when applicable
- Concrete driveway required when applicable
- All homes/units must comply with the accessibility standards identified in K.S.A. 58-1401, et seq (See attached-Exhibit B)
- All homes/units must meet the minimum standards of the 2006 International Energy Conservation Code or Energy Star Program (See attached-Exhibit C)
- All homes/units must be occupied by individuals/families that fall within the Moderate Income Housing Income Range guidelines. (See Exhibit A)

Requirements of Respondents to be considered

- Number of Units in your development.
- Requested about of funding per unit?
- Total project cost.
    - Source of all project funding.
    - Selected applicant will be required to provide commitment letter for all funding.
- Projected home/units cost
    - Rentals-monthly rents
    - Owner occupied-Proposed purchase price
- Type of development?
    - Homeownership
    - Rental Housing
    - Infrastructure

- Please provide a detailed time line of your project including construction start and completion dates along with other milestones such as property acquisition if applicable based on an announcement by KHRC in December 2017. (Note: KHRC expects project completion in 12 months of the award unless otherwise approved.)
- How would you propose to use the requested funding?
    - Homebuyer assistance
    - Cost of infrastructure
    - Gap filler for construction or long term financing
- Provide the name of all principals in the project and their ownership interest.
- Is the site currently zoned properly?
- Are all utilities presently available to the site?
- Do you have site control?
- Please provide a preliminary sketch of the units you propose to build.
- Provide the legal description of the site.
- Will your development involve any relocation of tenants?
- If yes, please describe the proposed relocation assistance.

ADDITIONAL INFORMATION

Under the terms of the KHRC program there will be some compliance issues regarding the sale of homes or rental of units for the first five years after construction in relation to serving the MIH population. Proposed language for the final grant agreement will be similar to the following:

<u>Compliance</u>

When Moderate Income Housing (MIH) funds are used in the development of rental housing, either directly or indirectly, it shall be required that tenants be initially qualified with gross incomes within the established MIH ranges as outlined in the Request for Proposal (RFP). Generally, the housing tax credit qualification procedures will be used to certify tenants and verify incomes but will use the higher MIH ranges. Tenants need not be recertified once they are initially qualified. This process will be used for the first five years following project completion whenever a new tenant comes into the property. At the end of the fifth year, there shall be no qualification procedures.

When Moderate Income Housing (MIH) funding is used for home ownership opportunities, either directly or indirectly, an initial certification using the housing tax credit procedure(s) when the home is purchased will be required. There will be no certification required for subsequent purchasers of the home when the first purchaser was qualified under the MIH guidelines. However, KHRC will require that the city or county receiving funding for homeownership purposes shall record a deed restriction on the property limiting the profit that can be achieved whenever such home is sold within a five year period of its initial occupancy. The restriction shall require a declining refund of any profit payable to the city or county in increments of 20 percent annually. If a home is sold within one year of its initial occupancy, 100 percent of the profit earned from such sale shall be paid to the city or county. This percentage shall decline 20 percent each year so that in the fifth year if the home is sold, 20 percent of the profit shall be returned to the city or county. At the end of the fifth year of initial occupancy, the deed restriction shall be lifted and there shall be no restriction on the profit achieved by the sale of the home.

Submittal Information and deadline information

1. **Noon, Tuesday, August 15, 2017:** Respondents must submit the completed **2017 Kansas Housing Resources MIH Pre-Application** to the City of El Dorado.
   Submit to:
   City of El Dorado
   Engineering Department
   216 N. Vine
   El Dorado, KS. 67042
   Or via email to: srickard@eldoks.com

2. **6:30 p.m. on August 21, 2017:** The Ad Hoc Housing Committee will provide an overview of projects received and make a recommendation to the El Dorado City Commission during their regular commission meeting.

3. **5:00 p.m. Monday, August 28, 2017:** Respondents must be able to provide all detailed information required to submit a proposal.

4. **Noon, September 15, 2017:** Deadline for the City of El Dorado to submit the final application to the KHRC in Topeka.

5. If you have any questions regarding this information feel free to contact the following:

Linda Jolly
El Dorado, Inc.
316-321-1485
lkjolly@eldorado-inc.com

Scott Rickard
City of El Dorado
316-321-9100
srickard@eldoks.com

Attachment A
Kansas Housing Resources Corporation
Moderate Income Housing Income Range Guidelines
Based upon HUD FY 2017 State Income Limits

	1 person	**2 persons**	**3 persons**	**4 persons**	**5 persons**	**6 persons**	**7 persons**	**8 persons**
Maximum	$71,906	$82,219	$92,438	$102,750	$111,000	$119,156	$127,406	$135,656
Minimum	$28,763	$32,888	$36,975	$41,100	$44,400	$47,663	$50,963	$54,263

EXHIBIT B

Kansas Statutes

Browsable and searchable archive of 2009 Kansas Statutes Annotated (K.S.A.)

search

Chapter 58: Personal And Real Property

Part 6.--MISCELLANEOUS PROVISIONS

Article 14: Accessibility Standards For Certain Dwellings

Statutes:

- **58-1401: Accessibility standards for certain dwellings; definitions.** As used in this act:

(a) "Dwelling" means any single family residence and each individual living unit in a duplex or triplex residential building which is constructed with public financial assistance.

(b) "Public financial assistance" means:

(1) A building contract or similar contractual agreement with any state agency;

(2) any real estate received by the owner through a donation by the state;

(3) state tax credits;

(4) grant assistance from state funds;

(5) state loan guarantees; or

(6) federal funds administered by the state or a state agency.

(c) "Director" means the director of the division of housing in the Kansas development finance authority.

History: L. 2002, ch. 175, § 1; L. 2003, ch. 154, § 15; July 1.

- **58-1402: Same; design and construction standards.** (a) Except as provided by this act, dwellings shall be designed and constructed to have at least one accessible entrance on an accessible route. If the entrance is served by a ramp, the ramp shall have a maximum slope not to exceed a ratio of one inch rise to every 12 inch horizontal run and shall have a level landing at the top and bottom of each run.

Accessible entrance doors and doorways shall have a minimum clear opening of 32 inches. The accessible entrance may be any entrance at the front, side, back or garage of the dwelling that is served by an accessible route. The accessible route shall be no less than 36 inches wide with a slope not to exceed a ratio of one inch rise to every 20 inch horizontal run. If a patio door serves as an accessible entrance, a standard six-foot sliding patio door assembly shall be deemed to be sufficient to comply with the requirements of this subsection. The threshold of such doors shall not exceed 1/2 inch or, in the case of a sliding door, 3/4 inch.

(b) All doorways located on the same floor on which the accessible entrance is located within the dwelling intended for user passage within the dwelling shall be sufficiently wide to allow passage by persons using wheelchairs. Except for doors serving closets having less than 15 square feet in area, all doors located on the same floor on which the accessible entrance is located which are intended for user passage shall provide a minimum 32-inch clear opening with the door open 90 degrees measured between the face of the door and the doorstop.

(c) An accessible route located on the same floor on which the accessible entrance is located shall be designed and constructed in such a manner that a 36-inch wide route is provided with a slope not to exceed a ratio of one inch rise to every 20 inch horizontal run. Such route shall have ramped or beveled changes at door thresholds. Beveled edges of such thresholds shall not exceed 1/2 inch or, in the case of a sliding door, 3/4 inch.

(d) In bathrooms located on the same floor on which the accessible entrance is located, the walls at the bathtub, shower and toilet shall be reinforced so that grab bars may be installed at a later date, if needed. Such reinforcement shall be sufficient enough to support a sheer force of 250 pounds.

(e) Light switches, electrical outlets, thermostat controls and other controls located on the same floor on which the accessible entrance is located shall be placed so that a person using a wheelchair can access the controls using either a forward or sideward approach. Such controls shall be placed no less than 15 inches nor more than 48 inches from the floor in the case of a forward approach. Such controls shall be placed no less than nine inches nor more than 54 inches from the floor in the case of a sideward approach. If multiple controls serve the same elements, only one need be accessible.

History: L. 2002, ch. 175, § 2; July 1.

- **58-1403: Same; application to new dwellings.** Except as provided by this act, the design and construction of all new dwellings shall conform to the accessibility standards specified in K.S.A. 58-1402, and amendments thereto.

History: L. 2002, ch. 175, § 3; July 1.

- **58-1404: Same; condition of release of public financial assistance.** (a) Whenever public financial assistance for dwellings is available, information concerning the requirements of this act shall be included in any notice or educational material regarding the availability of such financial assistance. Prior to releasing funds to a person receiving such financial assistance, the administrator of the program or other appropriate officer or employee shall require the person who is to receive such financial assistance to sign an affidavit of intent to comply with the requirements of this act.

(b) Except as provided by K.S.A. 58-1405, and amendments thereto, any person who accepts public financial assistance and fails to comply with the requirements of this act may be ineligible to receive public financial assistance in the future.

History: L. 2002, ch. 175, § 4; July 1.

- **58-1405: Same; waiver of requirements.** (a) Upon application therefor, the director may waive any requirement of K.S.A. 58-1402, and amendments thereto. Applications for a waiver shall be submitted to the director. If the director determines that such compliance is financially or environmentally impractical, the director may waive such requirement. The director shall render a decision regarding any application submitted pursuant to this section within 60 days of receipt thereof.

(b) Unless otherwise provided by rules and regulations adopted by the director, proceedings to consider a waiver under this section shall be conducted in accordance with the provisions of the Kansas administrative procedure act.

(c) Appeals from the decision of the director shall be governed by the provisions of the act for judicial review and civil enforcement of agency actions.

History: L. 2002, ch. 175, § 5; L. 2003, ch. 154, § 16; July 1.

- **58-1406: Same; act not applicable to certain dwellings.** The provisions of this act shall not apply to any dwelling which is:

(a) A private residence which is owner-occupied or which is under contract for occupation by the owner;

(b) a private residence for which an individual tax credit is received;

(c) a private residence which is financed with funds from the federal housing administration, rural development programs administered by the United States department of agriculture or under a single-family mortgage guarantee assistance program;

(d) a private residence for which rental vouchers or certificates under 42 U.S.C. §1437 are accepted;

(e) financed with public funds other than state funds or federal funds administered by the state or a state agency; or

(f) a dwelling the design or construction of which commenced prior to July 1, 2002, as evidenced by (1) a payment for such design or construction, (2) a contract for such design or construction or (3) or other proof sufficient to the director as prescribed by rules and regulations.

History: L. 2002, ch. 175, § 6; L. 2003, ch. 154, § 17; July 1.

- **58-1407: Same; rules and regulations.** The director shall adopt any rules and regulations necessary to implement the provisions of this act.

History: L. 2002, ch. 175, § 7; L. 2003, ch. 154, § 18; July 1.

EXHIBIT C

How New Homes Earn the ENERGY STAR

To earn the ENERGY STAR, a home must meet strict guidelines for energy efficiency set by the U.S. Environmental Protection Agency (EPA). Homes achieve this level of performance through a complete package of building science measures including:

A Complete Thermal Enclosure System — Comprehensive air sealing, properly installed insulation, and high-performance windows work together to enhance comfort, improve durability, reduce maintenance costs, and lower monthly utility bills.

A Complete Heating and Cooling System — High-efficiency systems that are engineered and installed to deliver more comfort, better moisture control, improved indoor air quality, and quieter operation.

A Complete Water Management System — A comprehensive package of best building practices and materials protects roofs, walls and foundations from water damage, provides added protection, and reduces the risk of indoor air quality problems.

Energy-Efficient Lighting and Appliances — ENERGY STAR certified lighting, appliances, and fans are commonly installed throughout ENERGY STAR certified homes, helping to reduce monthly utility bills, while providing high-quality performance.

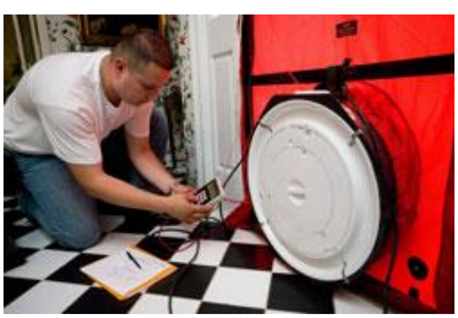
To ensure that a home meets ENERGY STAR guidelines, third–party verification by a certified Home Energy Rater (or equivalent) is required. This Rater works closely with the builder throughout the construction process to help determine the needed energy–saving equipment and construction techniques and conduct required on–site diagnostic testing and inspections to document that the home is eligible to earn the ENERGY STAR label.

Since the inception of the ENERGY STAR Certified Homes Program, the program's requirements have evolved. Learn more about the history of the ENERGY STAR Certified Homes Program.

Step 1: Builder Chooses to Partner with ENERGY STAR

Through a Partnership Agreement with EPA, a builder agrees to affix an ENERGY STAR label on homes that are independently verified to meet program guidelines and to build at least one ENERGY STAR certified home every 12 months to maintain their partnership. Through the Partnership Agreement process, the builder also selects a Home Energy Rater to work with to qualify their homes.

It is important for consumers to recognize that an ENERGY STAR builder partner does not necessarily build exclusively ENERGY STAR certified homes. Some builder partners offer ENERGY STAR in specific home models, subdivisions or developments, or as an upgrade option. However, there are also many builders that have made a commitment to building 100% ENERGY STAR certified homes across their entire operation and developers who require all ENERGY STAR construction in their developments. To find participating builder partners in your area, visit the ENERGY STAR Partner Locator.



Step 2: Builder Works with the Rater to Select Appropriate Energy–Efficient Home Features

The builder submits their architectural plans to their Home Energy Rater for review and analysis. The Rater looks for key information on the plans to help the builder choose the best combination of energy–efficient features to ensure that the home will earn the ENERGY STAR label when constructed. Some Raters rely on a prescriptive package of energy improvements developed by EPA, while other develop a customized approach for each home using specialized home energy modeling software. Learn more about the different approaches to selecting features for ENERGY STAR certified homes.

Step 3: Builder Constructs Home and Rater Verifies Features and Performance.

With the energy–efficient features selected, the builder then proceeds with construction of the home. Throughout the construction process, the Rater performs a number of inspections and diagnostic tests to verify the proper installation of the selected energy–efficient features and overall energy performance of the home. Learn more about the home analysis and inspection process.

Special note on the Sampling Protocol: Builders who have demonstrated an ability to consistently meet the ENERGY STAR guidelines may be eligible to have their homes verified using RESNET's Sampling Protocol. Under that protocol, groups of homes that meet certain eligibility criteria can be certified based on tests and inspections performed on a sample of the homes. For more information, see Chapter 6 of the Mortgage Industry National Home Rating Standards EXIT .

Step 4: Rater Qualifies the Home as ENERGY STAR and Issues an ENERGY STAR Label

After the Rater completes the final inspection and determines that all requirements have been met, the Rater will provide the builder with an ENERGY STAR label, which is placed on the circuit breaker box of the home. This label provides the homeowner with documentation that the home is ENERGY STAR certified, and includes the home address, builder name, Rater name, and date verified. Builders will also provide a paper certificate or copy of the Home Energy Rating report to homeowners.

2017 Kansas Housing Resources MIH Pre-Application

Please submit the following information by noon on August 15, 2017 to:
City of El Dorado
Engineering Department
216 N. Vine Street
El Dorado, KS 67042
Or via email to: srickard@eldoks.com

1. Number of units in your project including how many bedrooms and baths.

____
____
____

2. How would you propose to use the requested funding?

____
____

3. Total MIH funding request? $ ___________________________________

4. Total project cost: $____

5. Source of all project funding:
   Cash Injection $____________________________
   Bank Loan $____________________________
   MIH Request $____________________________
   Other $____________________________

(Note: Selected applicant will be required to provide commitment letters for all funding)

6. Type of development? ________Homeownership or ________Rental Housing

7. Homeownership proposed purchase price: $____________________

8. Rental Housing projected cost per unit: $______________________

9. Rental Housing projected rent per unit: $____

10. Please provide a detailed time line of your project including construction start and completion dates along with other milestones such as property acquisition if applicable based on an announcement by KHRC in December 2017.

____
____
____

(Note: KHRC expects project completion in 12 months of the award unless otherwise approved.)

11. Provide the name of all principals in the project and their ownership interest.

___________________________________ % Ownership ______________________
___________________________________ % Ownership ______________________
___________________________________ % Ownership ______________________
___________________________________ % Ownership ______________________

12. Is the site currently zoned properly? __________yes ___________no

13. If not zoned properly please provide details.

____
____

14. Are all utilities presently available to the site?

____
____

15. Do you have site control? ____________yes ______________no

16. Please provide a preliminary sketch of the units you propose to build.

17. Provide the legal description of the site.

____
____
____
____

18. Will your development involve any relocation of tenants? ____________ yes ____________no

19. If yes, please describe the proposed relocation assistance.

____
____
____

I am completing this pre-application to express my interest in learning more about the Kansas Housing Resources MIH program and in being considered as a potential partner with the City of El Dorado in the completion of an application to the Kansas Housing Resources Corporation. I understand there is no guarantee I will be select or receive funding.

____ _______________________

Applicant Date

Rubric for Pre-Applications
2016 City KHRC MIH RFP
Dated: September 1, 2017

Project		**1**	**2**	**3**	**4**
	Each item checked will score 1 point				
	New Housing Units	1	1	1	1
	Majority of the Units are 2 bedroom	1	1	1	1
	Majority of the Units are 2 bath	1	1	1	1
	Funding Request per unit is $25,000 or less	1	0	1	1
	Project ready to begin by March/April 2017	1	1	1	1
	Project to be completed in 12 months	1	1	1	1
	Applicant has site control	0	1	1	1
	Proper zoning is in place	1	0	1	1
	Utilities are in place	1	1	1	1
	Project provided site plan or is working with design professional	1	1	1	1
	Applicant currently manages rental property in El Dorado	1	1	1	1
	No relocation of tenants is required	1	1	1	1
	Application is complete	1	1	1	1
	Matching funds are confirmed	0	0	0	0
	TOTAL POINTS	12	11	13	13
Comments:	Overall Impression of Projects				
Project 1	Infill-City Owned Lots/Involved in Real Estate/Proven Developer, $10K				
Project 2	Has worked on duplex or multi-family concept, $40K				
Project 3	Final Plans are not in place yet, $25K				
Project 4	Pending final approval of zoning 8/21, $15K				

2017 KHRC MIH Pre-Applications

Applicant		Type	Rents/Cost	# Units	Bedrooms	Bath	Request	Use of Funds
1	Rental or	Single	$850-$1K	6	2	2	$10K per unit	Demo, Lot Aquistion, Prep, Utilities
1	New Build	Single	$120K-$125K	6	2	2	$10K per unit	Down Payment Assistance
				6			$60K	
2	Rental or	Duplex	$800-$1,200	8	2-3	2	$40K per unit	Demo, Pave Alley, Storm Rooms, Construction
2	New Build	Duplex	$125K	8	2-3	2	$40K per unit	Demo, Pave Alley, Storm Rooms, Construction
				8			$320K	
3	Rental	Upper Story	$450	2	Studio	1	$25K per unit	Rehabilition
3	Rental	Upper Story	$800	9	2	2	$25K per unit	Rehabilition
3	Rental	Upper Story	$800	3	1	1	$25K per unit	Rehabilition
3	Rental	Upper Story	$800	1	2	1	$25K per unit	Rehabilition
				15			$375K	
4	Rental	Duplex	$900	12	3	2	$15K per unit	Offset construction cost to lower rents
4	Rental	Tri-Plex	$650	9	2	2	$15K per unit	Offset construction cost to lower rents
				21			$315K	

TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Conflict of Interest
DATE: August 21, 2017

Background:
The City of El Dorado serves as a pass through entity for the grant administration of the Emergency Shelter Grant (ESG). The City is required to have a conflict of interest policy in place for this and many other grants. The previous policy was specific to the Community Development Block Grant. Staff have removed that language and made it more general so that it applies to all grants.

Policy Issue:
The City Commission must pass a conflict of interest policy so that we are compliant with the grant requirements.

Alternatives:
N/A

Fiscal Impact:
The Family Life Center and Butler Homeless Imitative groups rely on these funds to operate.

Trade-offs:
N/A

Staff Recommendation:
Approve the policy.

Commission Actions:

Commissioner __________ moved to approve the policy regarding Conflict of Interest and Sanctions.

Commissioner __________ seconded the motion.

Code of Ethics

A. Declaration of Policy

The proper operation of our government requires that public officials and employees be independent, impartial and responsible to the people; that governmental decisions and policy be made in the proper channels and that the public have confidence in the integrity of its government. In recognition of those goals, there is hereby established a code of ethics for all officials and employees, whether elected or appointed, paid or unpaid. The purpose of this code is to establish ethical standards by setting forth those acts or actions that are incompatible with the best interests of the city.

B. Responsibilities of Public Office

Public officials and employees are agents of public purpose and hold office for the benefit of the public. They are bound to uphold the Constitution of the United States and the Constitution of this State and to carry out impartially the laws of the nation, state, and city and thus to foster respect for all government. They are bound to observe in their official acts the highest standards of morality and to discharge faithfully the duties of their office regardless of personal considerations, recognizing that the long term public interest must be their primary concern. Their conduct in both their official and private affairs should be above reproach.

C. Dedicated Service

All officials and employees of the city should be responsive to the political objectives expressed by the electorate and the programs developed to attain those objectives. Appointive officials and employees should adhere to the rule of work and performance established as the standard for their positions by the appropriate authority.

Officials and employees should not exceed their authority or breach the law or ask others to do so, and they should work in full cooperation with other public officials and employees unless prohibited from so doing by law or by officially recognized confidentiality of their work.

D. Fair and Equal Treatment

(1) Interest in Appointments. Canvassing of members of the city commission, directly or indirectly, in order to obtain preferential consideration in connection with any appointment to the municipal service shall disqualify the candidate for appointment except with reference to positions filled by appointment by the city commission.

(2) Use of Public Property. No official or employee shall request or permit the use of city-owned vehicles, equipment, materials or property for personal convenience or profit, except when such services are available to the public

generally or are provided as city policy for the use of such official or employee in the conduct of official business.

(3) Obligations to Citizens. No official or employee shall grant any special consideration, treatment, or advantage to any citizen beyond that which is available to every other citizen.

E. Conflict of Interest

No elected or appointive city official or employee, whether paid or unpaid, shall engage in any business or transaction or shall have a financial or other personal interest, direct or indirect, which is incompatible with the proper discharge of his or her duties in the public interest or would tend to impair his or her independence of judgment or action in the performance of his or her official duties. Personal as distinguished from financial interest includes an interest arising from blood or marriage relationships or close business or political association.

Specific conflicts of interest are enumerated below for the guidance of officials and employees:

(1) Incompatible Employment. No elected or appointive city official or employee shall engage in or accept private employment or render services for private interests when such employment or service is incompatible with the proper discharge of his or her official duties or would tend to impair his or her independence of judgment or action in the performance of his or her official duties.

(2) Disclosure of Confidential Information. No elected or appointive city official or employee, shall, without proper legal authorization, disclose confidential information concerning the property, government or affairs of the city. Nor shall he or she use such information to advance the financial or other private interest of himself, herself or others.

(3) Gifts and Favors. No elected or appointive city official or employee shall accept any valuable gift, whether in the form of service, loan, thing or promise, from any person, firm, or corporation which to his or her knowledge is interested directly or indirectly in any manner whatsoever in business dealings with the city; nor shall any such official or employee (a) accept any gift, favor or thing of value that may tend to influence him or her in the discharge of his or her duties of (b) grant in the discharge of his or her duties any improper favor, service or thing of value. The prohibition against gifts or favors shall not apply to: (a) an occasional nonpecuniary gift, of only nominal value or (b) an award publicly presented in the recognition of public service or (c) any gift which would have been offered or given to him or her if not an official or employee.

(4) Representing Private Interest before City Agencies or Courts. No elected or appointive city official or employee whose salary is paid in whole or in part by the city shall appear in behalf of private interest before any agency of this city. He or she shall not represent private interests in any action or proceeding against the interest of the city in any litigation to which the city is a party.

(5) No city officer or employee shall be signatory upon, discuss in an official capacity, vote on any issue concerning or otherwise participate in his or her capacity as a public official or employee in the making of any contract with any person or business:

a. In which the officer or employee owns a legal or equitable interest exceeding $5,000 or five percent, whichever is less, individually or collectively with his or her spouse; or

b. From which the officer or employee receives, in the current or immediately preceding or succeeding calendar year, any salary, gratuity, other compensation or a contract for or promise or expectation of any such salary, gratuity or other compensation or remuneration having a dollar value of $1,000 or more; or

c. In which he or she shall hold the position of officer or director, irrespective of the amount of compensation received from or ownership held in the business.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF EL DORADO, KANSAS THIS 7th DAY OF JULY, 2008.

Tom McKibban, Mayor

ATTEST:

Kendra Porter

Kendra Porter, City Clerk

(SEAL)

CITY OF ELDORADO
SEAL
BUTLER CO.

CITY OF EL DORADO
CODE OF ETHICS CONFLICT OF INTEREST POLICY & SANCTIONS CLAUSE

THE CITY OF EL DORADO, KS HEREBY ADOPTS THE FOLLOWING CONFLICT OF INTEREST POLICY AS AN ADDENDUM TO THE CONFLICT OF INTEREST POLICY OUTLINED IN SECTION E. OF THE CITY'S CODE OF ETHICS POLICY AND THE FOLLOWING SANCTIONS CLAUSE AS AN ADDENDUM TO THE CODE OF ETHICS POLICY.

E. CONFLICT OF INTEREST

Standard of Conduct Involving Conflict of Interest

I. Persons Covered: The conflict of interest provisions of this policy shall apply to any person who is an employee, elected or appointed official, agent, consultant, officer, or any immediate family member or business partner of the above, of the recipient, or of any designated public agencies, or subrecipients, which are receiving grant funds.

II. Applicability:

a. In the area of procurement of supplies, equipment, construction, and services by recipients, subrecipients, or designated public agencies, the conflict of interest provisions in Public Law 103-355 or OMB Circular A-110, as applicable, shall apply.

b. In all cases not governed by PL 103-355, the provisions of this policy shall apply. Such cases include the acquisition and disposition of real property and the provisions of assistance by the recipient or subrecipients to individuals, businesses and other private entities in the form of grants, loans, or other assistance through eligible activities of the program, which authorize assistance.

III. Conflicts Prohibited: Except for approved eligible administrative or personnel cost, no persons described in I. above who exercise or have exercised any functions or responsibilities with respect to grant activities or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a personal or financial interest or subcontract or agreement with respect thereto, or the proceeds thereunder, either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter. The above restrictions shall apply to all activities that are a part of the funding approval for all projects, and shall cover any such interest or benefit during, or at any time after, such person's tenure.

a. An exception may be considered only after the grant applicant has provided the following:

i. A disclosure of the nature of the conflict accompanied by an assurance that there has been a public disclosure of the conflict and a description of how the public disclosure was made;

ii. A recording of the disclosure in the official minutes of the governing body of the grantee; and

iii. An opinion of the recipient's attorney that the interest for which the exception is sought would not violate Sate or Local law.

b. In determining whether to grant an exception, after the above three items have been received, the State shall consider the following factors, where applicable:

i. Whether the exception would provide a significant cost benefit or an essential degree of expertise to the program or project which would otherwise not be available;

ii. Whether an opportunity was provided for open competitive bidding or negotiation;

iii. Whether the person affected is a member of a group or class of low- or moderate- income persons intended to be the beneficiaries of the assisted activity, and the exception will permit such person to receive generally the same interest or benefits as are being made available or provided to the group or class;

iv. Whether the affected person has withdrawn from his or her functions or responsibilities, or the decision-making process with respect to the specific assisted activity in question;

v. Whether the interest or benefit was present before the affected person was in position as described in Section III;

vi. Whether undue hardship will result either to the recipient or the person affected when weighted against the public interest served by avoiding the prohibited conflict; and

vii. Any other relevant considerations.

If after all considerations, determination is made to grant an exception, the State shall issue a waiver noting such exception and the conditions and the basis for the issuance of same.

No waiver will be issued concerning benefit to the chief elected official or governing body members of the grantee, except in dire circumstances affect performance.

F. <u>Penalty to Code of Ethics Policy</u>

a. Violations of the Code of Ethics by the City's elected officials, appointed officials, officers, employees or agents of the City shall be subject to the applicable sanctions outlined in Section 17.8 of the City of El Dorado Policy Manual.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF EL DORADO, KANSAS.

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Mayor

ATTEST:

(Seal)

____

City Clerk

(SEAL)

DATE: __________________________